



Building a Better Tomorrow

City of Takoma Park

**Direct Cash
Assistance Program**

**Takoma Park
Maryland Library**

Takoma Spark

Adopted Budget

Fiscal Year 2024

July 1, 2023 - June 30, 2024

takomaparkmd.gov

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Introduction to the Budget Document



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CITY OF TAKOMA PARK



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September 14, 2023

To the Residents of Takoma Park,

The Takoma Park City Council is pleased to present the adopted Fiscal Year 2024 Budget Book. This Budget Book is both a planning and a policy document that demonstrates how the Council has decided to allocate resources to achieve the priorities it has set for the City.

Preparation of the budget is a collaborative effort between the Council, City Manager, and staff. The Council sets the community priorities; then the City Manager works with staff to develop a recommended budget that is reflective of these priorities. Once that internal process is complete, a City Manager's draft budget is presented to the Council. The Council then holds a series of work sessions, listens to public comment through open hearings and written comments, makes a series of budget amendments, before formally adopting the final budget.

Property taxes are the primary driver of revenues for City operations. Thus, a key component of budget adoption is setting the Commercial and Residential tax rates. Other revenue sources include intergovernmental payments, utility and railroad taxes, speed camera revenue, other charges for services, and utility fees that support the City's enterprise funds.

The adopted Budget Book guides the expenditure of funds by the City throughout the fiscal year, July 1 through June 30. After much deliberation, the Council set the real property tax rate at \$0.5522 per \$100 of assessed value, a 2.3% increase from the FY23 tax rate of \$0.5397. The personal property tax rate and railroad and public utilities assessment remained level at \$1.55 and \$1.57 respectively. This 2.3% increase raised \$1,029,074 more than the prior fiscal year with a slight increase in the total assessed value of real property in Takoma Park as established by the Montgomery County Assessor's Office.

Establishing the foundation for the approved budget begins with the Council developing its priorities. This year was unique as we welcomed four new Councilmembers to our seven-member City Council. Moreover, I began my first term as Mayor after serving as Ward 6 Councilmember for the last 5 years.

This budget advances each of the following priorities of the City Council:

- Advancing a Community of Belonging
- Fiscally Sustainable Government
- Environmentally Sustainable Community

Budget Introduction

- Engaged, Responsive, Service-Oriented Government
- Community Development for an Improved & Equitable Quality of Life

All of us on the Council are keenly aware that while we are setting the budget for the City, individuals and families are doing the same for their own households. It was central to our discussions to ensure fiscal responsibility while delivering on the services residents rely on and have come to expect while addressing the needs and priorities for the future. Because of this, the City has undertaken a financial forecasting process, to attempt to understand the long-term fiscal implications and tax rate impacts of the decisions we are making today.

A major component of this budget is the continued investment in our community. This includes the continuation of the Library redevelopment, New Hampshire Ave Recreation Center, and the advancement of a mental health counselor program to respond to members of the community in mental health crises. The Council also approved adding a total of \$800,000 to the City's reserve balance to continue to fund the City's Housing Reserve Fund, Emergency Reserve, and Equipment Replacement Reserve. These reserve funds are critical to protecting the City from unexpected financial costs.

We believe this FY24 budget reflects our community's values and priorities. We hope that you will continue to share your ideas on ways to keep Takoma Park a wonderful place to live, work, play and learn.

Sincerely,

/s/ Talisha Searcy

Mayor Talisha Searcy

About Takoma Park

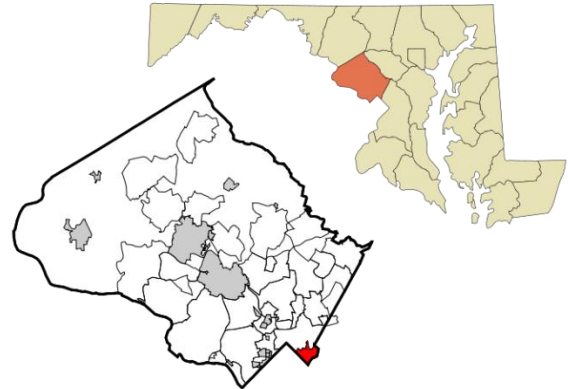
The City of Takoma Park is a residential community approximately 2.4 square miles in size. It is located in the southern part of Montgomery County, Maryland and is an inner suburb of Washington, D.C.

The City of Takoma Park was incorporated in 1890. According the U.S. Census Bureau, the estimated population of the City is 17,610 (as of July 1, 2021).

City residents benefit from the excellent Montgomery County public school system. The Takoma Park-Silver Spring campus of Montgomery College and the four-year Washington Adventist University are located in Takoma Park.

Takoma Park has a large historic district, two major commercial districts, many parks, and attractive, walkable neighborhoods. The City is located along the Red Line of the region's Metrorail system and is well served by bus systems and bicycle trails. Offices, attractions, and entertainment are close by in adjacent Washington, D.C. and Silver Spring, Maryland. Baltimore and Annapolis are a short distance away via I-495 and I-95.

Because of its location and attractive environment, Takoma Park is a highly desirable place to live. Its economic health rests heavily on the value of its residential property. According to the American Community Survey (ACS) 2017-2021, the median value of an owner-occupied housing unit was \$625,200. Owner-occupied housing units comprise 50.2% of all housing units; renter-occupied units comprise 49.8%.



The City of Takoma Park operates under a Council-Manager form of government. Policymaking and legislative authority are vested in a governing body consisting of seven members (Mayor and six Councilmembers). The City Council is elected on a non-partisan basis. All seven members serve two-year terms. The City Council's responsibilities include appointing the City Manager and City Attorney, adopting the City's annual budget, passing ordinances and resolutions, appointing members to City boards and commissions, and representing the City at official functions. The City Manager is responsible for implementing the policies of the City Council, overseeing the day-to-day operation of the City, and appointing the directors of the various City departments. The following statistics provide comparative information about the City of Takoma Park.

| | 1990 Census | 2000 Census | 2010 Census | 2021 ACS Data* |
|--|----------------|----------------|----------------|-------------------|
| <i>Total population</i> | 16,700 | 17,299 | 16,715 | 17,610 |
| <i>Population under 5 years</i> | 1,320 | 1,237 | 1,254 | 1,222 |
| <i>Population 18 years and over</i> | 13,179 | 13,224 | 12,966 | 13,005 |
| <i>Population 65 years and over</i> | 1,773 | 1,529 | 1,668 | 2,119 |
| <i>Total households</i> | 6,822 | 6,893 | 6,569 | 6,782 |
| <i>Per capita income</i> | 17,942 | 26,437 | - | 50,021 |
| <i>Median household income</i> | 37,144 | 48,490 | - | 86,644 |
| <i>High school graduate or higher</i> | 10,041 | 9,933 | - | 10,799 |
| <i>White</i> | 9,200 | 8,440 | 8,192 | 8,882 |
| <i>Black or African-American</i> | 6,013 | 5,876 | 5,843 | 6,690 |
| <i>American Indian and Alaska Native</i> | 61 | 76 | 45 | 345 |
| <i>Asian, Native Hawaiian, Pacific Islander</i> | 717 | 760 | 740 | 1,205 |
| <i>Some Other Race</i> | 709 | 1,287 | 1,091 | 1,690 |
| <i>Two or More Races</i> | n/a | 860 | 804 | 1,134 |
| <i>Hispanic or Latino (of any race)</i> | 1,619 | 2,494 | 2,417 | 2,302 |
| <i>Foreign born</i> | 3,549 | 4,917 | - | 5,586 |
| <i>Speak a language other than English at home</i> | 3,113 | 5,034 | - | 5,857 |

The majority of City residents are employed in managerial or professional occupations. Further information on the occupation of Takoma Park residents is provided below:

| | |
|--|---------------|
| Managerial and professional | 59.4 percent* |
| Service occupations | 19.2 percent* |
| Sales and office occupations | 10.2 percent* |
| Natural resources, construction, maintenance | 4.3 percent* |
| Production, transportation, material moving | 6.9 percent* |

* Data is from the most recent release of the American Community Survey 5-Year data, 2017-2021, and has a greater margin of error than Census data.

City Council Priorities

City Council Priorities

1. Advancing a Community of Belonging

- Build on lessons learned during the COVID-19 pandemic to increase residents' and small businesses' resilience to the impact of emergency situations, so that they can recover and thrive in the future.
- Further the City's racial equity work.
- Identify and prioritize programming needs in the community and develop approaches to meet those needs, emphasizing youth, families, seniors, and residents who tend to face barriers to opportunities, such as;
 - ✓ Black,
 - ✓ Indigenous,
 - ✓ and people of color,
 - ✓ immigrants,
 - ✓ those with unsustainable lower-paying jobs or incomes,
 - ✓ and people with developmental or physical disabilities.
- Defend our status as a Sanctuary City and maintain our commitment to being a welcoming and inclusive community where all residents experience a sense of belonging.

2. Fiscally Sustainable Government

- Establish the City's long-term fiscal sustainability strategy.
- Explore expanding City revenue options to identify long-term solutions necessary to diversify the City's revenue streams.
- Explore ways to provide a more equitable property tax assessment system including providing property tax adjustments to residents in need.
- Continue to build on improvements in the budget process, presentation of budget information, and communication to residents.

3. Environmentally Sustainable Community

- Climate Change Mitigation: Work towards net-zero greenhouse gas emissions goal by 2035.
- Climate Change Resilience: Improve our ability to adapt and be resilient to local impacts of climate change.
- Manage our Community's Natural Resources Sustainably: Protect, maintain, and improve the health of our urban forest, natural resources, and water quality, with an emphasis on equity.

City Council Priorities

4. Engaged, Responsive, Service-Oriented Government

- Hire and onboard a new City Manager.
- Advance City communications with residents and adopt innovative, culturally appropriate initiatives to improve public engagement and collaboration with residents, particularly with residents who may face barriers to participating in municipal government activities and community affairs.
- Improve policies and processes to enhance resident interaction with the City government and the Council, including requests for government services, complaint systems, and code enforcement.
- Review and reform the City's approach to public safety to ensure racial justice and work toward a safer, more livable community for all residents.
- Improve service delivery and reduce administrative burden by updating internal policies, IT infrastructure and software to support staff in doing their jobs.

5. Community Development for an Improved & Equitable Quality of Life

- Ensure that a range of safe, high quality, affordable, green and energy efficient housing options are equitably available in neighborhoods throughout the community.
- Improve transportation planning, design, and implementation to create a safer, more environmentally sustainable and more racially and economically equitable community for all residents, including:
 - ✓ pedestrians,
 - ✓ bicyclists,
 - ✓ and vehicle occupants.
- Plan and prepare for development in the City and region while maintaining the special character and economic and racial diversity of Takoma Park.



City of Takoma Park City Council Priorities FY2023 - 2024 Page 2

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City Services

YOUR DOLLARS AT WORK

If you live in Takoma Park and pay taxes, you have probably asked yourself, “what do my taxes pay for?” The City provides a vast array of services and programs that help make community a better and safer place for everyone.

Below is a list of just some of the key ways that we put your tax dollars to work.

- Full-service Police Department, including crossing guards and neighborhood service
- Public Works services, including:
 - Sidewalk repair and installation, road repair and resurfacing, traffic calming
 - Tree and canopy protection, tree maintenance
 - Trash collection, recycling, food waste collection, yard waste collection, electronics recycling, and battery disposal
 - Stormwater and erosion control
 - Maintenance of gardens, parks, and landscaping
 - Maintenance of City facilities
 - Civil engineering services
 - Construction project management
 - Snow removal
 - Fall leaf collection
- Sustainability programs and energy efficiency grants
- Rent stabilization and other affordable housing initiatives, such as a down payment assistance program
- Tenant services and advocacy (City contracts with County for code enforcement of multi-family buildings; City provides direct assistance to tenants to create Tenant Associations and work with tenants to address/resolve issues between tenants and landlords/management companies)
- Parking management and enforcement
- Recreation programs and services, including sports leagues and summer camps; scholarships for low-income residents and seniors, funding free summer camps, and summer jobs programs for teens
- Advancing racial equity

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City Services

YOUR DOLLARS AT WORK - CONTINUED

Below is a list of just some of the key ways that we put your tax dollars to work.

- [Childcare programs](#) (for before and after school)
- [Maintenance of City parks, pavilions, and athletic fields](#)
- [City festivals, parades, and events](#) (Celebrate Takoma, Monster Bash, Egg Hunt, Independence Day, etc.)
- [Community grants and partnership programs](#) provide funds for area service providers to address issues like food scarcity, youth success (summer lunch and learn program; mentorship), and recreation
- [Public Arts and Humanities programs](#)
- [Communications/City TV – online and cable programs and broadcasting](#), City Newsletter, maintenance of website, social media
- [Legislative advocacy](#) at county and state levels
- [Administration of local elections](#) which have extended voting rights to 16 and 17-year-old's and non-citizens inspiring policy changes in other cities
- [Support for resident boards and commissions](#)
- [Support for local business associations](#) to promote amenities in the City
- [Internal services](#): Information Technology (which also supports outward facing technology like computer labs), Human Resources, Finance, Legal, etc.
- [Emergency funds](#) to residents who may need help to pay rent, buy food etc.; [Tree Fund for assistance](#) to help residents who need to remove a dangerous tree but cannot afford it; [Property tax assistance](#) for those who qualify
- [Meeting rooms and other public space](#), including computer labs, media center, arts room, dance room, senior room, teen lounge, and game room
- [Passport services](#)
- [Notary services](#)



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City Manager Transmittal Message

City of Takoma Park, Maryland

Office of the City Manager

Tel: (301) 891-7100

Fax: (301) 270-8794

Email: DavidE@takomaparkmd.gov



7500 Maple Avenue
Takoma Park, MD 20912
takomaparkmd.gov

April 12, 2023

Honorable Mayor, Members of City Council, and Residents,

I am pleased to provide you with a copy of the Proposed Fiscal Year 2024 Budget, which begins on July 1, 2023. The City's Finance Department prepared this document with guidance from the City Manager's Office and support from all City departments. The budget represents a comprehensive publication of the City's budget plans and policies for the upcoming fiscal year.

The City's current real property tax rate is 53.97 cents per \$100 assessed valuation for taxing purposes. I propose increasing the rate to 57.05 cents per \$100 assessed valuation. The increase will allow the City to address the increased cost of personnel and operations due to high inflation and provide funding for the continued implementation of the City Council's priorities.

The budget includes \$7.9 million of American Rescue Plan Act (ARPA) funding which provides resources to support our community as we recover from the pandemic and lay the groundwork for rebuilding the City's fiscal position.

Funding is provided for various capital investment projects, including streetlighting, sidewalks, traffic calming, street rehabilitation, neighborhood improvements, and support for local businesses. In addition, the budget includes resources to support lower-income residents seeking to become homeowners as well as funding for the City's Homeowner Property Tax Credit Program. Funding is also provided for the construction, maintenance, and repair of storm drains, inlets, channels, and ditches within the City.

Despite the fiscal constraints, the Proposed Budget continues programs and services that help renters, small business owners, immigrants, young people, and seniors as we strive to create a Livable Community for All.

Thank you to the dedicated, hardworking, and professional City of Takoma Park staff who continue to deliver quality services to our residents.

I look forward to working with you as you consider the Proposed Fiscal Year 2024 Budget.

Sincerely,

David Eubanks

Acknowledgements

This budget could not have been developed without the leadership of the City Council, the work of the City of Takoma Park's Senior Leadership Team, and the efforts of those involved in publishing the budget document. The individuals listed below played an integral role in its preparation:

Takoma Park City Council

Mayor Talisha Searcy

| | |
|--|---|
| Councilmember Shana Fulcher, Ward One | Councilmember Cindy Dyballa, Ward Two |
| Councilmember Randy Gibson, Ward Three | Councilmember Terry J. Seamens, Ward Four |
| Councilmember Cara Honzak, Ward Five | Councilmember Jason Small, Ward Six |

Acting City Manager

David Eubanks

Acting Deputy City Manager

Andrew Bolduc

Director of Finance

Susan Cheung

Senior Leadership

| | |
|--|--|
| Daryl Braithwaite, Director of Public Works | Antonio DeVaul, Chief of Police |
| Jessie Carpenter, City Clerk | Gregory Clark, Director of Recreation |
| Zamurd Abbas, Director of Information Systems | Jessica Jones, Library Director |
| Ira Kowler, Acting Director of Housing & Community Development | Lori Cannon, Director of Human Resources |
| | Donna Wright, Director of Communications |

Budget Document Preparation

Ron Kawaley, Budget & Accounting Manager
Donna Wright, Director of Communications (Design)
Ryan Kelly, Communications Specialist (Design)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Takoma Park
Maryland**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

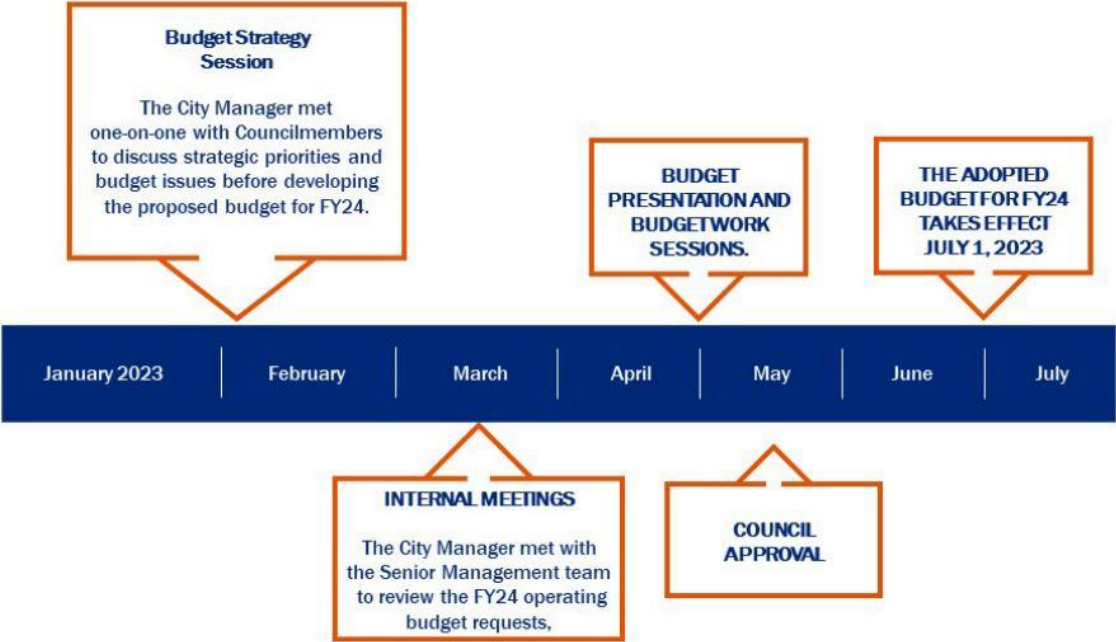
Budget Development Process

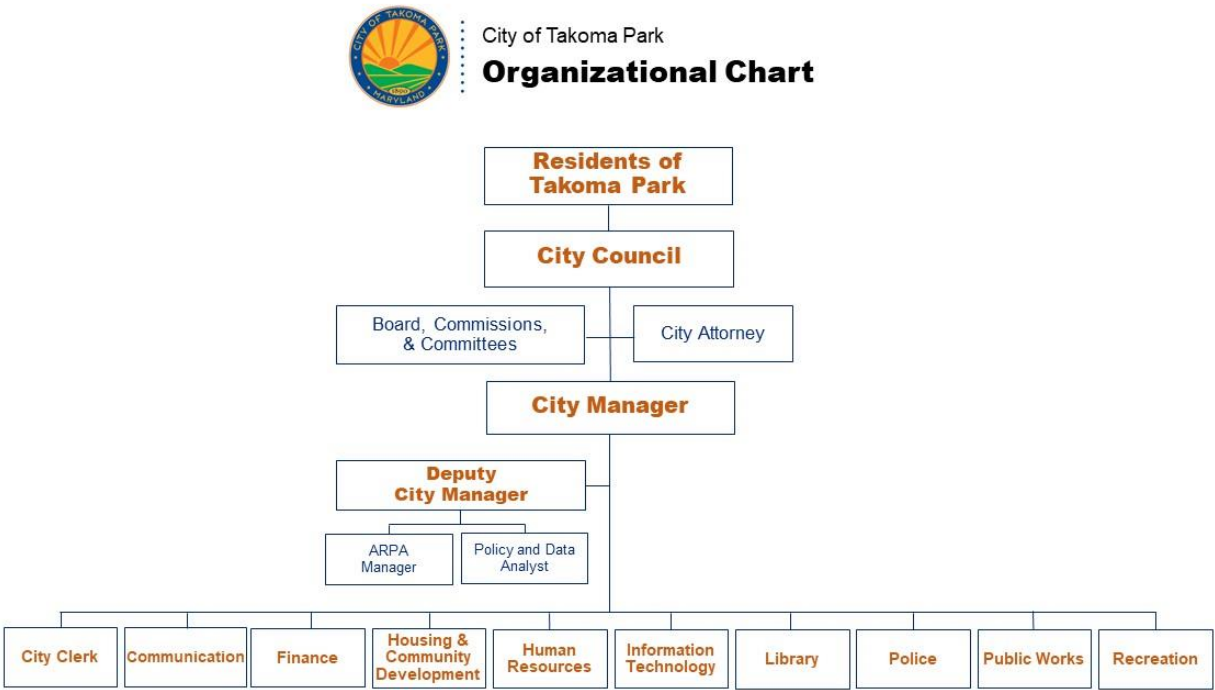
The fiscal year for the City begins on July 1 and ends on June 30. The Fiscal Year constitutes the tax year, the budget year, and the accounting year and is known by the calendar year in which it ends.

The City Charter requires the City Manager to submit a recommended budget to the City Council. In addition to the operating budget, a five-year Capital Improvement Plan (CIP) is presented for the Council's review.

Before adopting the budget, the Council must hold at least one public hearing. The Council may add new items and may increase or decrease the total expenditures recommended by the City Manager. The budget is adopted in the form of an ordinance.

Budgetary control is maintained at the fund level. The City Manager may reallocate expenditures within the budget adopted by the Council, subject to such restrictions as the Council shall impose by ordinance. Changes in the total appropriation level for any given fund are enacted by the Council through a budget amendment ordinance.





Reader's Guide to the Budget Book

This budget book presents the City of Takoma Park's Adopted Fiscal Year 2024 budget with detailed preliminary breakdowns of revenues and expenditures by Fund and by Department. An annual budget is a tool used to plan for the balancing of City resources to meet the needs of City of Takoma Park residents.

The **Introduction of the Budget Document** section introduces the reader to the City of Takoma Park community, City services, City organization, and the budget development process.

The **Fund Summaries** section outlines the City's financial policies and provides a global overview of the City's four major funds, the General Fund, Stormwater Management Fund, Special Revenues Fund, and the Speed Camera Fund, as well as the newly added American Rescue Plan Act Fund. For each Fund, there are tables and charts showing revenue sources, expenditure types, and Fund balances. The budget tables include:

- Audited actuals (expenses paid) for Fiscal Year 2022.
- Fiscal Year 2023 Adjusted Budget (the Adopted Budget adjusted for budget amendments occurring during the fiscal year every quarter).
- Projected Fiscal Year 2023 actuals, based on year to date spending as of March 31, 2023.
- Adopted Fiscal Year 2024 Budget.

The Departmental sections provide General Fund budget summaries at the Department and Division levels for the **General Government, Police, Public Works, Recreation, Housing and Community Development, Communications, and Library Departments**. A divider with a table of contents separates the sections. Each Department section includes:

- Overview of the Department, its Divisions, and their functions.
- Personnel Schedule, or summary of positions and FTE count.
- Departmental Budget Summary by funding source, expenditure type (personnel or operating), and Division.
- Explanation of variances in the previous fiscal year budget actuals compared to the adjusted budget.
- Fiscal Year 2024 Budget Highlights including significant changes from the prior fiscal year.

- Division Budget Summaries
 - Each Division section includes:
 - Division Purpose.
 - Management Objectives.
 - Division Budget Summary by expenditure type.
 - Explanation of variances in previous fiscal year actuals.
 - Budget Highlights.

The reader will notice that each budget table in the Departmental sections has five columns, listed below:

- Actual Fiscal Year 2022: Audited actual spending from Fiscal Year 2022
- Adjusted Fiscal Year 2023: Fiscal Year 2023 Adopted Budget adjusted for budget amendments
- Projected Fiscal Year 2023: Fiscal Year 2023 projected actual spending
- Change Fiscal Year 2023 – Fiscal Year 2024: Difference between the Fiscal Year 2023 projected amount and the Fiscal Year 2024 Adopted budget amount, in dollars and percentages

The **Inter-Departmental** section summarizes budget information on City services that are not directly attributable to a specific City Department, such as property insurance coverage.

The **Capital Improvement Program** section covers the costs for investments in capital assets such as infrastructure improvements, equipment replacement, and facility improvements.

The **Debt Services** section shows payments for the principal and interest on loans to the City.

The **Stormwater Management Fund**, **Special Revenue Fund**, and **Speed Camera Fund** sections provide fund summaries, project descriptions and highlights.

The **Appendix** section contains the budget ordinances and the budget glossary, which defines the budget terms used throughout this document. It also contains a Financial Sustainability Study and Forecast Report prepared by Raftelis Financial Consultants, Inc., to evaluate the long-term financial sustainability of the City's financial operations and to help the City make informed budgetary and operational decisions.

Important Notes about the Fiscal Year 2024 Adopted Budget

Personnel Expenditures Assumptions: The reader should note the following budget assumptions for personnel expenditures categories shown in the Department and Division budget tables:

- **Wages:**
 - In Fiscal Year 2023, the City provided a 6.5 percent wage increase for full-time and permanent part-time staff and an additional 10 percent wage increase for Police Leadership (role of sergeant and above).
 - The Fiscal Year 2024 Adopted Budget includes a 2 percent wage increase for full-time and part-time staff. The increase does not cover step increases for employee performance or any employees getting an additional step for a “Distinguished” performance rating. ***Note: Union negotiations were ongoing at the time of budget release, so the salary increase is only an estimate.***
 - Also included are ‘longevity bonuses’ for those employees that hit landmark anniversaries every 5 years, totaling \$29,826.92. The bonuses are prorated for part-time employees and include \$500 for 5 years of service; \$1,000 for 10 years of service; \$1,500 for 15 years of service; \$2,000 for 20 years of service; \$2,500 for 25 years of service; \$3,000 for 30 years of service; and \$3,500 for 35 years of service.
- **Fringe Benefits:** The fringe benefits line includes health benefits (health insurance, prescription drug coverage, dental and vision coverage), retirement and pension costs, City-paid life insurance, accidental death, and dismemberment insurance, and long-term disability. It also covers the employer match for deferred compensation, a payment equal to the employee premium of health insurance for those waiving coverage, and payroll taxes.
 - ***Health Benefits:*** The health benefits for active employees are budgeted in the fringe benefits line of each Department. They are estimated with a flat health insurance premium, a flat dental premium, and a flat vision premium for Fiscal Year 2024. ***Note: Renewal rates were not received prior to the completion of the budget. A 15 percent increase was estimated based on premium trends and information received from the City’s insurance broker.***
 - ***Retirement:*** The City contributes 7.4 percent of employees’ annual pay to the Maryland State Retirement System (MSRA). The City also matches employee contributions to 457 retirement plans, up to 2 percent of the employee’s annual pay, and contributes an amount equal to the employee portion of health insurance premiums for those employees waiving insurance coverage.

- **Police Pension:** The Police Pension fund is a combination of employee contributions, employer contributions, and income from various investments. Bolton Investment's actuarial recommended amount for the City's contribution to the Police Pension Fund was 47.27 percent of the average sworn employee's annual pay, budgeted under the Police Department fringe benefits. An assumption of 48 percent was used for Fiscal Year 2024 budgeting. Increased investment returns lead to a lower City contribution.
- **Federal Insurance Contributions (FICA) Payroll Tax:** FICA is a payroll deduction for Social Security and Medicare benefits, set at 7.65 percent of annual pay per Federal law.
- **Other Fringe Benefits:** The City also offers tuition reimbursement, training, employee assistance programs, life insurance, flexible spending accounts, COBRA, and other benefits that are budgeted in the Inter-Departmental budget.
- **Workers' Compensation:** This is the cost for insurance coverage for work-related injuries or illnesses; insurance premiums are based on a combination of employee exposure, which was increased this year, and annual wages. The total workers' compensation amount for Fiscal Year 2024 for all Departments is budgeted at a 15 percent increase over Fiscal Year 2023 in the Inter-Departmental budget.

Budget at a Glance

- Total revenues (all funds) of \$33,866,144.
- Total expenditures (all funds) of \$43,863,733.
- Total General Fund revenues of \$29,021,811.
- Total General Fund expenditures of \$31,294,353.
- The City's assessable real property base (net) is projected to increase by approximately \$110.7 million or 4.1 percent from FY23.
- Real property tax rate increases to \$0.5522 per \$100 of assessed valuation. Real property tax revenues increase by \$1,029,079 compared to FY23 budgeted revenues.
- Tax duplication ("In Lieu Of") payments from Montgomery County, with the inclusion of Police Rebate, will adjust to \$5,239,703. The payments will increase by \$106,418.
- Staffing levels increase by 0.16 full-time equivalents. The net increase reflects some adjustments in existing positions primarily an addition of a half-time position in Housing and Community Development, some part-time staff in the Public Works, and offset by the part-time staff reduction in Recreation.
- Anticipated General Fund Capital Improvement expenditures of \$117,000 for street lights upgrade (\$20,000), parking and code enforcement lease vehicle purchases (\$72,000), and data center security and firewall enhancement (\$25,000). The FY24 cost of Library design and renovation is expected to be \$1.05 million and is funded by the Library Bond.
- Continued funding of \$140,000 for the City's local supplement to the State Homeowner Property Tax Credit Program.
- Contribution of \$550,000 to replenish the Equipment Replacement Reserve. Funds from the Equipment Replacement Reserve will be used to replace vehicles and equipment, including seven police cars (\$437,360), a recreation small bus (\$120,000), and a walk behind mower (\$12,000).
- No fund contribution will be made to the Facility Maintenance Reserve. Funds from the Facility Maintenance Reserve will be used to replace the front gate at Public Works (\$32,000), and the third-floor renovation for IT and Cable (\$75,000).

- Financial support for the Community Festival and Fourth of July Festival totaling \$17,000, and \$20,000. Funds are set aside for grant programs including the Emergency Tree Removal (\$20,000), Summer Enrichment Program (\$45,000) and Community Play (\$10,000).
- The City received the second half of federal funding under the American Rescue Plan Act (ARPA) totaling \$17.5 million in FY23, with the first tranche received in Fiscal 2022. The ARPA Fund was created in FY22 to respond to the needs of community due to the COVID pandemic. It aims to support hardest-hit communities and lay the groundwork for an equitable economic recovery.
- In FY24, \$1.3 million of the General Fund expenses will be redistributed to the ARPA Fund. This includes the ADA Sidewalks (\$300,000), SHA Sidewalks (\$150,000), new Sidewalk design and traffic calming (\$200,000) and the Street Rehabilitation (\$250,000). Bike Improvement Project (\$40,000), City match for Maple Avenue Connectivity Project (\$50,000), Metro Branch (\$12,000), New Hampshire Avenue Bikeway Project (\$61,200) and Neighborhood Commercial Center Program (\$57,457) will be redistributed as well.
- An additional \$3.5 million will be funded by ARPA for the design and renovation of the Library.
- A total of \$200,000 is provided to support the Housing Reserve Fund.
- Funding in the amount of \$250,000 for Stormwater Fund expenditures for the construction, maintenance, and repair of storm drains, inlets, channels, and ditches in the Jefferson Ave Bio Retention Facility (\$120,000), Albany and Baltimore Avenue (\$75,000), and Houston Avenue (\$55,000).
- Funding in the amount of \$1 million in Special Revenue Fund projects has been allocated for the expansion of the IT and City TV office, the Neighborhood Improvement Program, the New Hampshire Avenue Bikeway, the Recreation Center Design, and for Remote Production and Control Room Relocation.
- Anticipated expenditure of \$68,500 from Speed Camera Fund. Expenditures include the purchase of bike patrol unit equipment (\$6,000), field radio equipment (\$37,500) and mobile computers (\$25,000).

Personnel Schedule

| Staffing Summary by Department or Fund | Actual FY19 | Actual FY20 | Actual FY21 | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change (*) FY23 - FY24 |
|---|----------------|----------------|----------------|----------------|------------------|-----------------|---------------------------|
| General Government | 17.75 | 17.75 | 18.25 | 18.25 | 19.75 | 19.75 | - |
| Police | 63.95 | 64.45 | 64.67 | 64.68 | 61.68 | 61.68 | - |
| Public Works | 36.1 | 36.1 | 36.5 | 36.5 | 38.67 | 38.72 | 0.05 |
| Recreation | 20.53 | 20.53 | 20.96 | 19.98 | 20.7 | 20.31 | (0.39) |
| Housing and Community Development | 9.5 | 10.13 | 10.63 | 10.63 | 13.63 | 14.13 | 0.50 |
| Communications | 5.75 | 5.5 | 5.83 | 6.44 | 6.82 | 6.82 | - |
| Library | 11.13 | 11.13 | 11.13 | 11.25 | 11.76 | 11.76 | - |
| Stormwater Management | 1.15 | 1.15 | 0.75 | 0.75 | 0.75 | 0.75 | - |
| Speed Camera | 3 | 3 | 3 | 3 | 3 | 3 | - |
| American Rescue Plan Act | - | - | - | - | 3 | 3 | - |
| Total Full-Time Equivalents | 168.86 | 169.74 | 171.72 | 171.48 | 179.76 | 179.92 | 0.16 |

*Note: Change in FTEs is due to the estimated part-time and seasonal hours required for Fiscal Year 2024, as well as the conversion of the part-time Grant Coordinator position in the Housing and Community Development Department to full time.

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Financial Structure Overview

The Fiscal Year 2024 budget accounts for the City's financial activities through five primary funds or fiscal entities. They are the General Fund, the Stormwater Management Fund, the Special Revenue Funds (comprised of several sub-funds), the Speed Camera Fund, and the American Rescue Plan Act (ARPA) Fund. These funds are described in more detail below.

General Fund

The General Fund is the general operating fund of the City. Fund expenditures include basic City services, such as police protection, street maintenance, and recreation. Administrative services, such as human resources and financial management, are also accounted for in the General Fund.

The General Fund is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). This requires that the modified accrual method of accounting be used to record revenues and expenditures. Revenues are recognized when subject to accrual (i.e., when they become measurable and available). "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities for the same period. Revenues subject to accrual are property taxes and investment income. User charges, fines and forfeitures, permits, and miscellaneous revenues are not subject to accrual because generally they are not measurable until received in cash.

A key element of the budget is the projected ending fund balance. The ending fund balance represents the unappropriated accumulation of the difference between actual revenues and expenditures. The source and timing of revenues dictate the level of fund balance necessary to avoid cash shortages in normal day-to-day operations. The City recognizes the need to establish and to maintain adequate reserves to avoid any disruption in services caused by a decline in a significant revenue source and to address timing differences in the receipt of monies.

Stormwater Management Fund

The City is responsible for providing stormwater management services. These services, which are directed by the Public Works Department, include the construction, maintenance and repair of storm drains, inlets, channels, and ditches. Additionally, the City ensures

compliance with state and federal requirements for erosion and pollution control associated with stormwater runoff. The Stormwater Management Fund accounts for revenue and expenditure activity related to stormwater management. This fund is supported by the City's stormwater utility fee.

Special Revenue Funds

The City receives a variety of grants that provide funding for law enforcement, community revitalization, parks development, and infrastructure improvements. The City utilizes Special Revenue Funds to account for revenue and expenditure activity attributable to the specific projects funded by these grants. Some grants require a funding match, which is reflected as an operating transfer from the General Fund to the Special Revenue Funds.

Speed Camera Fund

The Speed Camera Fund was established in Fiscal Year 2009 to account for financial transactions related to the City's speed camera program. The goal of the program is to reduce speeding in an effort to prevent accidents and reduce injuries and fatalities. By State law, program revenues are restricted and cannot be used to fund general City operations. They may be used for purposes that improve public safety. Starting in Fiscal Year 2024, the fund will include fines from red light cameras that are planned to be installed.

American Rescue Plan Act Fund

The American Rescue Plan Act Fund was established during Fiscal Year 2022 to account for expenditures of the City's American Rescue Plan Act funding allocation. The American Rescue Plan Act provided \$350 billion to states, local, and Tribal governments through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to help recover from the public health and economic crisis caused by the COVID-19 pandemic, and the City has been allocated a total of \$17.5 million in SLFRF funds. On March 2, 2022, The City Council approved a spending plan to use these funds on projects that assist vulnerable residents and businesses, renovate City facilities and improve public infrastructure, and support city operations. Funds must be fully spent by the end of Fiscal Year 2026. The Fund accounts for the spending on approved projects funded by American Rescue Plan Act.

Accounting Guidelines

Balanced Budget Requirements

The City Manager proposes a budget to the Council at least sixty days before the beginning of any fiscal year. The budget provides a complete financial plan for the budget year and contains estimates of anticipated revenues and proposed expenditures for the coming year. The total of the anticipated revenues shall equal or exceed the total of the proposed expenditures. The budget shall be a public record in the City office, subject to public inspection.

Investment Policy

The State of Maryland allows municipalities to invest surplus funds in financial institutions within the State if the financial institution provides collateral with a market value that equals or exceeds the amount by which a deposit exceeds the deposit insurance. The City Council has adopted an investment policy, and the strategy calls for investment in low risk securities such as US government bonds, and some short-term investments such as certificates of deposit.

Capital Asset Policy

The policy requires all equipment, machinery, vehicles, land, buildings, infrastructure and improvements that cost \$5,000 or more to be classified as a capital asset and reported in the government-wide financial statements.

Annual Audit

The City is required to have an annual audit performed by an independent Certified Public Accountant. It is performed in accordance with generally accepted auditing standards, which require that the audit be planned and performed to obtain reasonable assurance that the financial statements are free of material misstatements.

Capital Improvement Program (CIP)

During budget deliberations, the City management encourages citizen participation in the Capital Improvements Program (CIP) process. Capital Improvement Programs include all construction and new infrastructure construction; major studies employing outside consultants relating to a potential CIP project; any equipment or furnishings or projects to furnish new buildings; and acquisition of land or buildings. Infrastructure is defined, for purposes of this policy, as street work including asphalt, concrete, sidewalks, curbs, gutters, streetlights and stormwater management. The CIP covers a five-year period and is revised annually in light of new and changing conditions.

Debt Policy

Neither Maryland State Law nor the City Charter mandates a limit on municipal debt. The City shall strive to maintain its net tax-supported debt at a level not to exceed 1 percent of the assessed valuation of taxable property within the City. The City shall strive to maintain its annual net tax-supported debt service costs at a level less than 15 percent of the combined expenditure budgets for the City's General and Special Revenue Funds.

Fund Balance

The stated goal of the Fund Balance Policy is to maintain unassigned fund balance at the minimum of two months of General Fund operating expenditures as suggested by Government Finance Officers Association (GFOA) standard. In May 2018, the City Council passed an ordinance to increase the unassigned reserve balance equivalent to 17 percent of the General Fund revenue. Fund balance represents the excess of assets minus liabilities. Fund balance is commonly referred to as the City's reserves and can also be thought of as the cumulative balance of revenues exceeding expenditures. The City has chosen to utilize the available unassigned fund balance to subsidize the operating budget for Fiscal Year 2024.

Budget Amendment Process

Once the budget is adopted, it can only be changed through the budget amendment process. This is sometimes necessary to reflect changes that occur throughout the fiscal year. This may include transfers of unencumbered balances and adjustments due to unexpected changes in revenue and expenditure. The requesting department will submit a change request as well as the support for review and approval. Budgeted amendments are implemented through two reading ordinances adopted by the City Council.



Overview of Reserve Funds

Section 804 of the Takoma Park City Charter outlines the provisions for reserve funds and establishes two such funds: An Emergency Reserve and an Equipment Replacement Reserve. This section of the Charter also authorizes the City Council to establish and maintain additional reserves as deemed necessary. The Council established a Facilities Maintenance Reserve in 2011 and a Housing Reserve in 2017, which continue to be maintained. Restricted Bond Reserve is set aside when bond proceeds are established for particular purposes to ensure that dedicated funds are available for future payments of the capital expenditure(s). Descriptions of each of these reserve funds are provided below.

Emergency Reserve

The Emergency Reserve can be used exclusively for emergency expenditures necessary for the health, safety or welfare of persons, or actions necessary to perform essential governmental functions, as determined and authorized by the Council by specific ordinance. The City Charter requires that the Emergency Reserve increase each year, beginning when the reserve was established in 1996, by a percentage equal to the percentage increase in the Consumers Price Index for all Urban Consumers, Washington-Baltimore, DC-MD-VA-WV (November 1996=100) (CPI-U) or any replacement or successor index, from January of the second previous year to January of the prior year.

Equipment Replacement Reserve

The Equipment Replacement Reserve (ERR) is used to pay for the replacement of major capital items as they reach the end of their useful lives. The Charter requires that “major capital items that have a purchase price greater than or equal to 0.5 percent of the total budget revenues at the time of purchase” be included in the ERR. In practice, however, capital equipment with a purchase/replacement price of \$5,000 or more that will need to be replaced cyclically (though not annually) are included in the ERR.

The annual Capital Improvement Program (CIP) typically includes a list of items covered by this reserve to be purchased over the next five years. Such items include but are not limited to vehicles and various types of equipment and machinery. A comprehensive list of equipment, along with the estimated useful life and amounts designated for replacement, can be made available upon request.

Each year’s budget includes expenditures in the form of payments to the reserve, based on purchase price and the estimated useful life of each item, necessary to maintain the reserve

at a level sufficient to replace the covered items. When it becomes necessary and appropriate to replace items covered by the Equipment Replacement Reserve, that year's budget will include revenues to be drawn from the reserve to replace covered items. However, if it is determined that the reserve contains insufficient funds to fully fund the replacement of one or more items, additional revenues from other sources may also be designated.

Facilities Maintenance Reserve

The Facilities Maintenance Reserve (FMR) was established in 2011 when it became clear that the Equipment Replacement Reserve did not provide an adequate mechanism on its own to address the City's facility maintenance needs. The annual Capital Improvement Program (CIP) budget typically includes a list of items covered by this reserve to be purchased over the next five years. Currently, the FMR is used to pay for special facility projects such as building rehabilitation, renovations and improvements, including to walkways, pedestrian areas, and parking lots around facilities. In the future, we plan to transition to a system similar to the ERR for facilities-related items that will need to be replaced cyclically, where various components covered by the reserve fund are assigned a useful lifespan and their major component replacement costs are amortized over that useful life. These items will include things such as replacement of windows, flooring, carpeting, roofing, etc.

Housing Reserve

The Housing Reserve was established in 2017 in an effort by the Council to set aside funds to meet housing affordability goals. The Council determines the amount of funds to allocate to the Housing Reserve annually based on identified uses for the funds and available funding.

Restricted Bond Reserve

Borrowing money or "bonding" allows payments for major projects to be spread over a long period of time. Debt payments become part of an ongoing financial commitment for the term of the bond. As the City receives bond proceeds (borrowed money) for bonded projects, funds are set aside in the bond reserve to ensure that they are available to pay for the projects. From year to year, unspent bond proceeds are considered restricted for the use designated when the bond was issued. The funds are legally protected by bond covenants paying for the bond project only. The bond reserve requirement is established at the time of the bond issue. The bond reserve can be recalculated and replenished from the Unassigned Reserve when capital payments are made. The bond reserve will be depleted when the infrastructure projects are completed.

Consolidated Financial Summary

The Consolidated Financial Summary presents the total uses and sources by fund type for the City of Takoma Park. The Summary includes the General Fund, Stormwater Management Fund and three other major funds for Actual Fiscal Year 2022, Projected Fiscal Year 2023 and Adopted Fiscal Year 2024. The three major fund accounts are Speed Camera Fund, Special Revenue Fund, and the ARPA Fund.

The City finances governmental functions through the General Fund. The acquisition, use and balance of the City's financial resources are mainly accounted for through the General Fund.

In the Adopted Fiscal Year 2024 budget, the General Fund revenue is \$29 million, and all other funds revenue is \$4.8 million. The total revenue of \$33.8 million is supplemented by the use of \$1.1 million bond reserve and \$8.9 million from the other reserves and fund balances. The total General Fund expenditure is \$31.3 million and all other funds expenditure is \$12.6 million. The total expenditure is \$43.9 million. As a result, the total consolidated revenue and total consolidated expenditure maintain the same balance of \$43.9 million.

The Stormwater Management Fund is funded primarily by the Stormwater fee and the Speed Camera Fund is funded by the fines collected from the speed cameras. The Special Revenue fund accounts for the fund activity related to grant money from various sources, including Federal, State and County and governments. On July 2022, the City received the second tranche of the Federal Aid in the amount of \$8.7 million which was placed in the ARPA Fund.

The budget for the General Fund and all other funds is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All Governmental fund budgets are presented on the modified accrual basis of accounting. Under this method of accounting, revenue and other financial resources are recognized in the accounting period when they become both measurable and available to finance the current operating expenditures.

The City Manager has the authority to make transfers between funds during the year. However, the increase of fund appropriation for any given fund can be done by Council approval through budget amendment. In Fiscal Year 2023, the City had five budget amendments. In some cases, the Council appropriated General Fund unassigned fund balance to fund high priority capital projects or other one-time needs.

Consolidated Financial Summary: All Operating Funds

| | FY22 Audited | | | FY23 Projected | | | FY24 Adopted | | |
|-----------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | General | All Other | Total | General | All Other | Total | General | All Other | Total |
| | Fund | Funds | | Fund | Funds | | Fund | Funds | |
| Revenues | | | | | | | | | |
| Taxes and utility fees | 19,067,715 | - | 19,067,715 | 19,371,485 | - | 19,371,485 | 20,659,469 | - | 20,659,469 |
| Licenses and permits | 72,084 | - | 72,084 | 73,804 | 4,500 | 78,304 | 65,704 | 4,500 | 70,204 |
| Fines and forfeitures | 140,273 | 996,767 | 1,137,040 | 164,000 | 1,300,000 | 1,464,000 | 164,000 | 2,150,000 | 2,314,000 |
| Use of money and property | (22,261) | 796 | (21,465) | 245,000 | 2,100 | 247,100 | 250,000 | 2,100 | 252,100 |
| Charges for service | 776,884 | 751,700 | 1,528,584 | 1,162,787 | 770,625 | 1,933,412 | 1,021,272 | 771,000 | 1,792,272 |
| Intergovernmental | 7,800,039 | 1,535,909 | 9,335,948 | 6,542,322 | 11,410,708 | 17,953,030 | 6,519,366 | 1,910,928 | 8,430,294 |
| Miscellaneous | 133,771 | 113,436 | 247,207 | 300,691 | 5,805 | 306,496 | 342,000 | 5,805 | 347,805 |
| Total Revenues | 27,968,505 | 3,398,608 | 31,367,113 | 27,860,089 | 13,493,738 | 41,353,827 | 29,021,811 | 4,844,333 | 33,866,144 |
| Transfer In | - | 65,000 | 65,000 | - | - | - | - | - | - |
| Total Resources | 27,968,505 | 3,463,608 | 31,432,113 | 27,860,089 | 13,493,738 | 41,353,827 | 29,021,811 | 4,844,333 | 33,866,144 |
| Use of Reserves | - | - | - | 1,859,991 | - | 1,859,991 | 1,222,063 | 7,725,047 | 8,947,110 |
| Use of Bond Reserves | - | - | - | 5,000,000 | - | 5,000,000 | 1,050,479 | - | 1,050,479 |
| Total (\$) | 27,968,505 | 3,463,608 | 31,432,113 | 34,720,080 | 13,493,738 | 48,213,818 | 31,294,353 | 12,569,380 | 43,863,733 |
| Expenditures | | | | | | | | | |
| General Government | 3,788,448 | 326,703 | 4,115,151 | 4,254,555 | 1,495,627 | 5,750,182 | 4,433,239 | 909,724.00 | 5,342,963 |
| Police | 8,520,321 | 841,715 | 9,362,036 | 8,794,617 | 1,495,250 | 10,289,867 | 9,299,721 | 1,932,182 | 11,231,903 |
| Public Works | 5,419,604 | 652,760 | 6,072,364 | 5,836,563 | 766,580 | 6,603,143 | 5,784,558 | 881,781 | 6,666,339 |
| Recreation | 1,876,425 | - | 1,876,425 | 2,025,404 | 170,000.00 | 2,195,404 | 2,160,020 | 150,000.00 | 2,310,020 |
| Housing and Community Development | 1,475,306 | 617,473 | 2,092,779 | 2,061,577 | 3,119,001 | 5,180,578 | 2,640,193 | 2,242,406 | 4,882,599 |
| Communications | 685,058 | - | 685,058 | 800,275 | - | 800,275 | 820,981 | - | 820,981 |
| Library | 1,318,184 | - | 1,318,184 | 1,429,194 | 58,163.00 | 1,487,357 | 1,491,232 | 189,165 | 1,680,397 |
| Multi-Departmental | 1,151,454 | - | 1,151,454 | 1,149,700 | - | 1,149,700 | 1,393,369 | - | 1,393,369 |
| Capital Outlay | 1,883,864 | 661,636 | 2,545,500 | 7,627,483 | 6,132,604 | 13,760,087 | 2,529,377 | 6,264,122 | 8,793,499 |
| Debt Service | 891,309 | - | 891,309 | 740,712 | - | 740,712 | 741,663 | - | 741,663 |
| Total Expenditures | 27,009,973 | 3,100,287 | 30,110,260 | 34,720,080 | 13,237,225 | 47,957,305 | 31,294,353 | 12,569,380 | 43,863,733 |
| Transfer Out | 46,657.00 | - | 46,657 | - | - | - | - | - | - |
| Total Use | 27,056,630 | 3,100,287 | 30,156,917 | 34,720,080 | 13,237,225 | 47,957,305 | 31,294,353 | 12,569,380 | 43,863,733 |
| Add to Reserve | 911,875.00 | 363,321 | 1,275,196 | - | 256,513.00 | 256,513 | - | - | - |
| Total (\$) | 27,968,505 | 3,463,608 | 31,432,113 | 34,720,080 | 13,493,738 | 48,213,818 | 31,294,353 | 12,569,380 | 43,863,733 |

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances for Fiscal Year Beginning July 1, 2023

| | General Fund | Stormwater Management Fund | Special Revenue Funds | Speed Camera Fund | ARPA Fund | Total (\$) |
|--|-----------------|----------------------------------|-----------------------------|-------------------------|--------------|-------------|
| FY 2024 Revenues | 29,021,811 | 778,000 | 1,914,233 | 2,151,000 | 1,100 | 33,866,144 |
| FY 2024 Expenditures | 31,294,353 | 781,781 | 2,119,471 | 1,725,682 | 7,942,446 | 43,863,733 |
| Excess (deficiency) of revenues over expenditure | (2,272,542) | (3,781) | (205,238) | 425,318 | (7,941,346) | (9,997,589) |
| Other Financing Sources (Uses) | | | | | | |
| Bond proceeds | - | - | - | - | - | - |
| Operating transfers in (out) | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditure and other financing uses | (2,272,542) | (3,781) | (205,238) | 425,318 | (7,941,346) | (9,997,589) |
| Fund Balance | | | | | | |
| Beginning of year (\$) | 13,464,078 | 115,753 | 992,199 | 249,564 | 14,810,464 | 29,632,058 |
| End of year (\$) | 11,191,536 | 111,972 | 786,961 | 674,882 | 6,869,118 | 19,634,469 |

Budget Reconciliation Process

Each fiscal year, after the City Manager presents the Proposed Budget in April, the Mayor and City Council host a Budget Reconciliation Work Session to make adjustments to the proposed budget before adoption. The tables below reflect the increases and decreases agreed upon during Budget Reconciliation to balance the budget according to Council priorities.

Changes from Proposed to Adopted FY24 Budget – General Fund

| BUDGET RECONCILIATION TABLE | | Amount (\$) |
|--|--|-------------------|
| Proposed Revenue Total - City Manager's Proposed Budget | | 29,334,849 |
| Decrease: Real Property Tax Rate Reduced From 0.5705 to 0.5522 | | (511,456) |
| Increase: In Lieu of Road Maintenance | | 59,446 |
| Increase: In Lieu of Parks Maintenance | | 5,045 |
| Increase: In Lieu of Crossing Guard | | 41,927 |
| Increase: Tree Fund Revenue | | 92,000 |
| Adopted Revenue Total (\$) – General Fund | | 29,021,811 |
| Change in Revenue (\$) – General Fund | | (313,038) |

Fund Summaries

| | |
|---|-------------------|
| Proposed Expenditure Total - City Manager's Proposed Budget | 32,170,747 |
| Public Works | |
| Decrease: Sustainability Department | (40,000) |
| Decrease: Sustainability Manager | (25,000) |
| Recreation | |
| Increase: Snacks (Recreation Volunteer Services) | 1,000 |
| Housing & Community | |
| Decrease: Special Events & Programs \$45,000 (HCD Planning) | (15,000) |
| Increase: Part-time Grant Coordinator Position Converted to Full-time | 52,000 |
| Multi-Departmental | |
| Increase: Tax Rebate Incentive | 35,000 |
| Decrease: General Contingency | (1,565) |
| Capital Improvement Program | |
| Decrease: Bike Improvement - CIP | (40,000) |
| Decrease: Metro Branch Trail City Match 20% - HCD | (12,000) |
| Decrease: Maple Ave Connectivity Project City Match 20% - HCD | (50,000) |
| Decrease: New Hampshire Ave- City Match Fund - HCD | (61,200) |
| Decrease: Neighborhood Comm Ctr Improvement - CIP | (57,457) |
| Decrease: Mobile Computers - Police | (25,000) |
| Decrease: Field Radio Equipment - Police | (37,500) |
| Decrease: Public Space Management Plan Implementation - HCD | (30,000) |
| Decrease: Work Order - PW | (32,000) |
| Equipment Replacement Reserve | |
| Decrease: Recreation Bus Large | (140,000) |
| Increase: Recreation Bus Small with a Lift (to Replace Large Bus) | 120,000 |
| Decrease: Recreation Bus Small | (120,000) |
| Decrease: Police 2 Vehicles | (140,000) |
| Decrease: Roll Off Trailer | (83,373) |
| Personnel Cost On-Hold for Six Months | |
| Decrease: Policy & Data Analyst - City Admin | (66,298) |
| Decrease: Building Maintenance Specialist - PW | (54,812) |
| Decrease: Licensing Specialist - HCD | (53,189) |
| Total Expenditures Reduction (\$) | (876,394) |
| | |
| Adopted Expenditure Total (\$) - General Fund | 31,294,353 |

| | |
|--|------------------|
| Proposed Unassigned Fund Balance - City Manager's Proposed Budget | 3,943,366 |
| Increase: General Fund Expenditure Reduction | 513,021 |
| Decrease: General Fund Revenue Reduction | (313,038) |
| Adopted Unassigned Fund Balance (\$) – General Fund | 4,143,349 |

Changes from Proposed to Adopted FY24 Budget – Speed Camera Fund

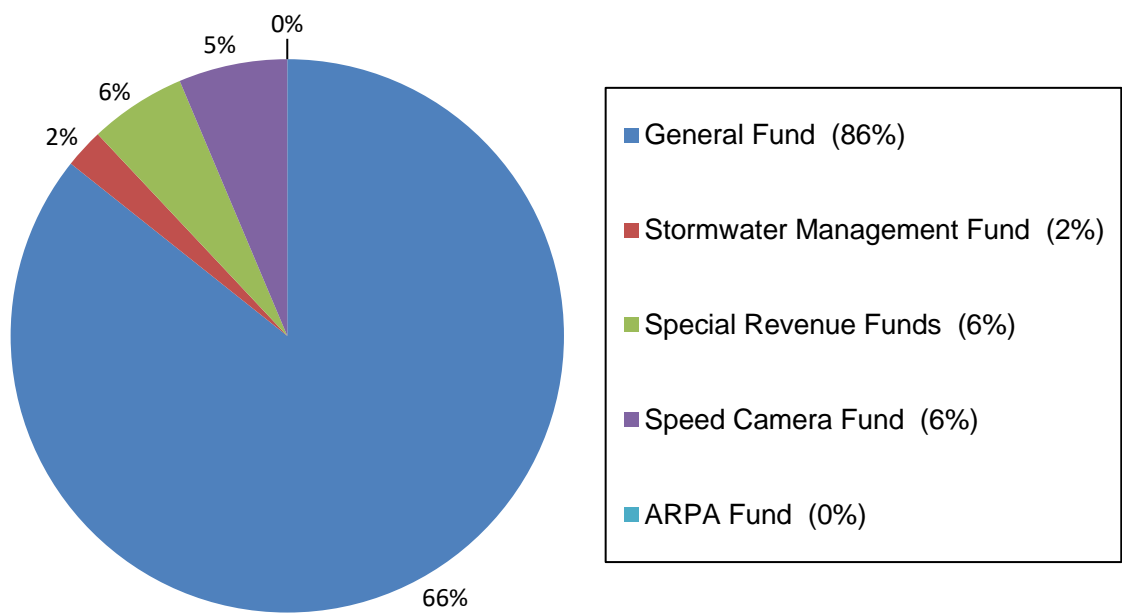
| | |
|--|------------------|
| Proposed Expenditure Total - City Manager's Proposed Budget | 1,663,182 |
| Increase: Mobile Computers - Police | 25,000 |
| Increase: Field Radio Equipment - Police | 37,500 |
| Adopted Expenditure Total (\$) – Speed Camera Fund | 1,725,682 |

Changes from Proposed to Adopted FY24 Budget – ARPA Fund

| | |
|--|------------------|
| Proposed Expenditure Total - City Manager's Proposed Budget | 7,901,789 |
| Decrease: Street Rehab | (100,000) |
| Decrease: New Sidewalks | (100,000) |
| Increase: 4 Bulletin Boards | 20,000 |
| Increase: Neighborhood Community Center Improvement | 57,457 |
| Increase: Bike Improvement - CIP | 40,000 |
| Increase: Metro Branch Trail City Match 20% - HCD | 12,000 |
| Increase: Maple Ave Connectivity Project City Match 20% - HCD | 50,000 |
| Increase: New Hampshire Ave- City Match Fund - HCD | 61,200 |
| Adopted Expenditure Total (\$) – ARPA Fund | 7,942,446 |

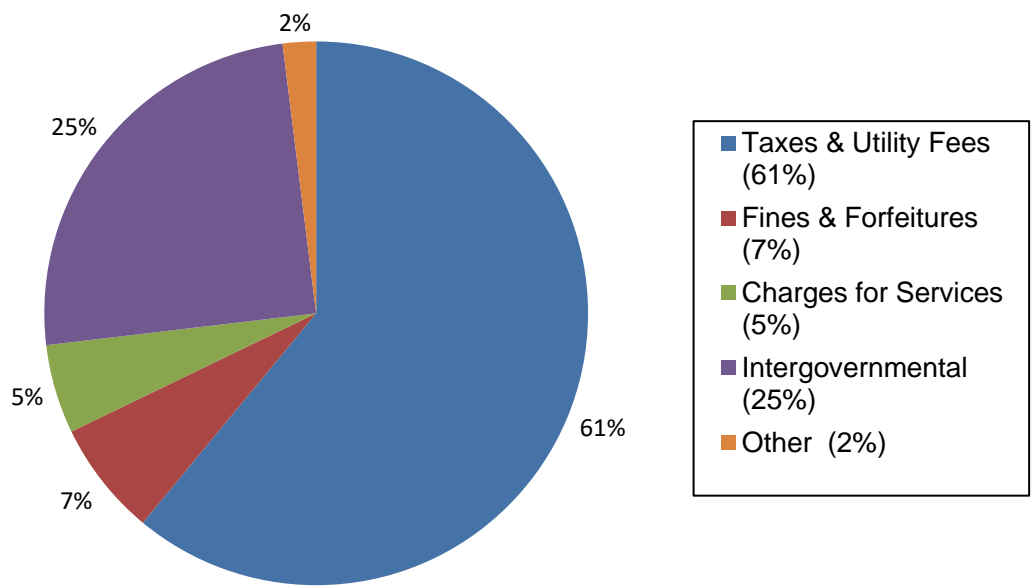
Budget Combined Revenues by Fund

| | |
|---------------------------------|--------------|
| TOTAL | \$33,866,144 |
| General Fund (86%) | \$29,021,811 |
| Stormwater Management Fund (2%) | \$778,000 |
| Special Revenue Funds (6%) | \$1,914,233 |
| Speed Camera Fund (6%) | \$2,151,000 |
| ARPA Fund (0%) | \$1,100 |



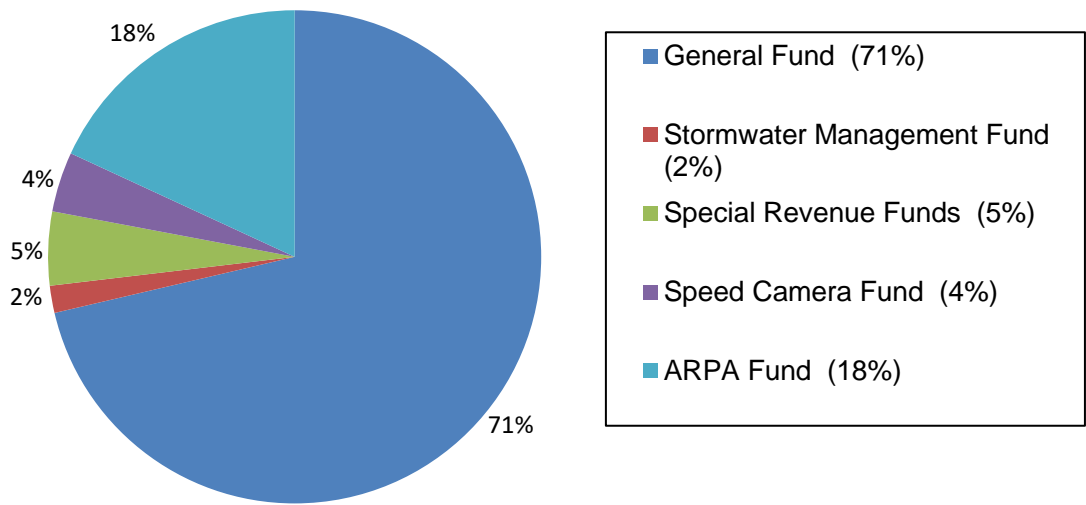
Budget Combined Revenues by Type

| | |
|----------------------------|--------------|
| TOTAL | \$33,866,144 |
| Taxes & Utility Fees (61%) | \$20,659,469 |
| Fines & Forfeitures (7%) | \$2,314,000 |
| Charges for Services (5%) | \$1,792,272 |
| Intergovernmental (25%) | \$8,430,294 |
| Other (2%) | \$670,109 |



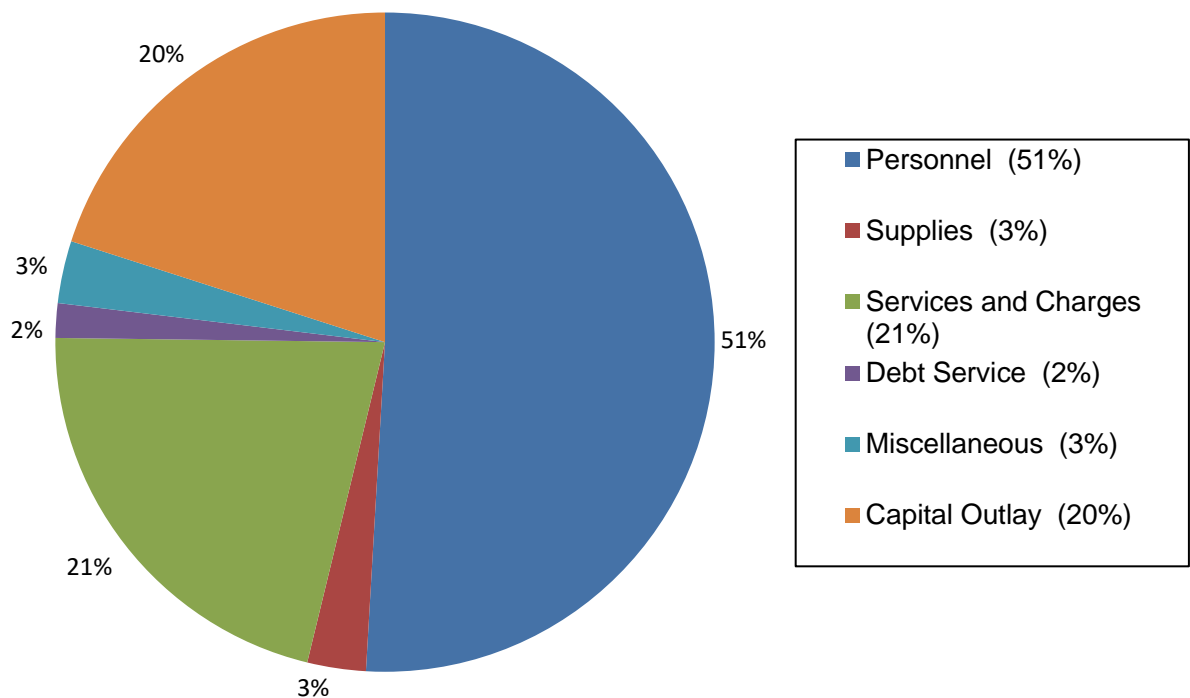
Budget Combined Expenditures by Fund

| | |
|---------------------------------|--------------|
| TOTAL | \$43,863,733 |
| General Fund (71%) | \$31,294,353 |
| Stormwater Management Fund (2%) | \$781,781 |
| Special Revenue Funds (5%) | \$2,119,471 |
| Speed Camera Fund (4%) | \$1,725,682 |
| ARPA Fund (18%) | \$7,942,446 |



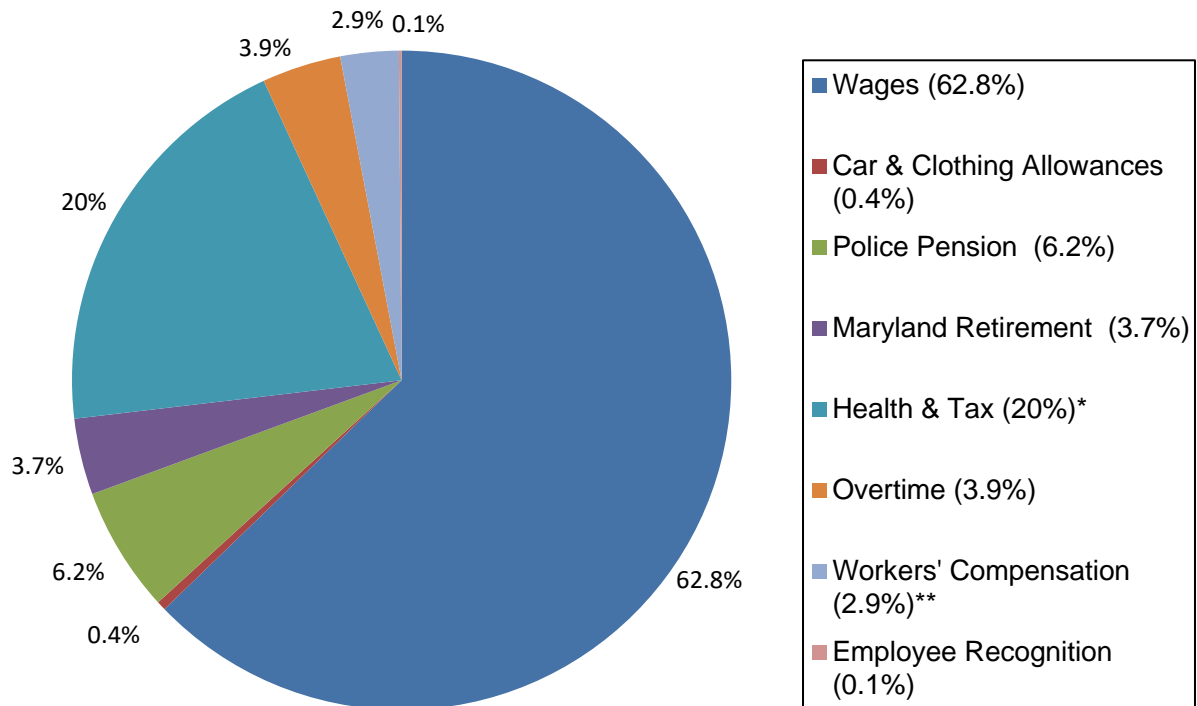
Budget Combined Expenditures by Type

| | |
|----------------------------|--------------|
| Total | \$43,863,733 |
| Personnel (51%) | \$22,336,500 |
| Supplies (3%) | \$1,259,026 |
| Services and Charges (21%) | \$9,391,688 |
| Debt Service (2%) | \$741,663 |
| Miscellaneous (3%) | \$1,341,357 |
| Capital Outlay (20%) | \$8,793,499 |



Budget Combined Personnel Expenditures by Type

| | |
|------------------------------------|--------------|
| Personnel Subtotal | \$22,336,500 |
| Wages (62.8%) | \$14,023,257 |
| Car and Clothing Allowances (0.5%) | \$101,070 |
| Police Pension (6.2%) | \$1,375,404 |
| Maryland Retirement (3.7%) | \$836,215 |
| Health & Tax (20%)* | \$4,465,864 |
| Overtime (3.9%) | \$866,763 |
| Workers' Compensation (2.9%)** | \$638,100 |
| Employee Recognition (0.1%) | \$29,827 |



*Employee health benefits (provided by the City) & payroll taxes.

**Employee insurance coverage for work-related injuries or illnesses.

General Fund Summary

| | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| | FY21 | FY22 | FY23 | FY23 | FY24 | Proj. FY23 - FY24 | Proj. FY23 - FY24 |
| REVENUES | | | | | | | |
| Taxes and utility fees | 18,320,304 | 19,067,714 | 19,239,815 | 19,371,485 | 20,659,469 | 1,287,984 | 6.65% |
| Licenses and permits | 88,799 | 72,085 | 86,104 | 73,804 | 65,704 | (8,100) | (10.98%) |
| Fines and forfeitures | 170,636 | 140,273 | 181,000 | 164,000 | 164,000 | - | 0.00% |
| Use of money and property | 25,274 | -22,261 | 216,000 | 245,000 | 250,000 | 5,000 | 2.04% |
| Charges for service | 461,223 | 776,884 | 1,017,370 | 1,162,787 | 1,021,272 | (141,515) | (12.17%) |
| Intergovernmental | 6,366,173 | 7,800,039 | 6,479,949 | 6,542,322 | 6,519,366 | (22,956) | (0.35%) |
| Miscellaneous | 61,324 | 133,771 | 109,000 | 300,691 | 342,000 | 41,309 | 13.74% |
| Total Revenues | 25,493,733 | 27,968,505 | 27,329,238 | 27,860,089 | 29,021,811 | 1,161,722 | 4.17% |
| EXPENDITURES | | | | | | | |
| General Government | 3,440,444 | 3,777,077 | 4,503,700 | 4,254,555 | 4,433,239 | 178,684 | 4.20% |
| Police | 8,407,906 | 8,520,321 | 8,748,579 | 8,794,617 | 9,299,721 | 505,104 | 5.74% |
| Public Works | 4,675,978 | 5,419,604 | 6,345,191 | 5,836,563 | 5,784,558 | (52,005) | (0.89%) |
| Recreation | 1,239,885 | 1,871,810 | 2,086,381 | 2,025,404 | 2,160,020 | 134,616 | 6.65% |
| Housing and Community Development | 1,573,904 | 1,475,306 | 2,688,201 | 2,061,577 | 2,640,193 | 578,616 | 28.07% |
| Communications | 559,155 | 683,625 | 799,712 | 800,275 | 820,981 | 20,706 | 2.59% |
| Library | 1,274,197 | 1,316,273 | 1,439,062 | 1,429,194 | 1,491,232 | 62,038 | 4.34% |
| Multi-Departmental | 1,897,265 | 1,170,784 | 1,358,181 | 1,149,700 | 1,393,369 | 243,669 | 21.19% |
| Capital Outlay** | 2,633,828 | 1,883,864 | 7,921,778 | 7,627,483 | 2,529,377 | (5,098,106) | (66.84%) |
| Debt Service | 742,990 | 891,309 | 740,712 | 740,712 | 741,663 | 951 | 0.13% |
| Total Expenditures | 26,445,552 | 27,009,973 | 36,631,497 | 34,720,080 | 31,294,353 | (3,425,727) | (9.87%) |
| Excess (deficiency) of revenues over expenditure | (951,819) | 958,532 | (9,302,259) | (6,859,991) | (2,272,542) | 4,587,449 | (66.87%) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Sale of property | - | 18,343 | - | - | - | - | - |
| Operating transfers in (out) | - | (65,000) | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | (46,657) | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditure and other financing uses | (951,819) | 911,875 | (9,302,259) | (6,859,991) | (2,272,542) | 4,587,449 | (66.87%) |
| FUND BALANCE | | | | | | | |
| Beginning of year (\$) | 20,364,013 | 19,412,194 | 20,324,069 | 20,324,069 | 13,464,078 | (6,859,991) | (33.75%) |
| End of year (\$) | 19,412,194 | 20,324,069 | 11,021,810 | 13,464,078 | 11,191,536 | (2,272,542) | (16.88%) |

**Note: In Fiscal Year 2024, out of the total Capital Outlay of \$2.5 million, \$1 million is budgeted for the Library Construction which is funded partially by 2017 Series Bond.

General Fund Balance Projection Detail

| | As Of | | | As Of | | | As Of |
|---|-------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|
| | <u>30-Jun-22</u> | <u>Additions</u> | <u>Deletions</u> | <u>30-Jun-23</u> | <u>Additions</u> | <u>Deletions</u> | <u>30-Jun-24</u> |
| Emergency Reserve | 541,646 | - | - | 541,646 | 50,000 | - | 591,646 |
| Equipment Replacement Reserve | 4,221,698 | 600,000 | 1,067,750 | 3,753,948 | 550,000 | 1,254,898 | 3,049,050 |
| Designated-Subsequent Years | 3,289,933 | - | - | 3,289,933 | - | 1,504,514 | 1,785,419 |
| Facility Maintenance Reserve | 399,881 | 128,000 | 240,800 | 287,081 | - | 107,000 | 180,081 |
| Non-Spendable-Prepaid, Deposits, Inventory | 20,060 | 10,000 | 11,000 | 19,060 | - | 9,000 | 10,060 |
| Housing Reserve | 844,837 | 100,000 | 20,000 | 924,837 | 200,000 | 50,000 | 1,074,837 |
| WSSC Contribution for Future Street Work | 97,555 | - | - | 97,555 | - | - | 97,555 |
| Bond Reserve (Restricted) | 6,310,018 | - | 5,000,000 | 1,310,018 | - | 1,050,479 | 259,539 |
| Total Reserved/Non-Spendable Fund Balance (\$) | 15,725,628 | 838,000 | 6,339,550 | 10,224,078 | 800,000 | 3,975,891 | 7,048,187 |
| | | | | | | | |
| Total Unassigned Fund Balance (\$) | 4,598,441 | - | 1,358,441 | 3,240,000 | 903,349 | - | 4,143,349 |
| | | | | | | | |
| Total Fund Balance (\$) | 20,324,069 | | | 13,464,078 | | | 11,191,536 |

General Fund Revenues

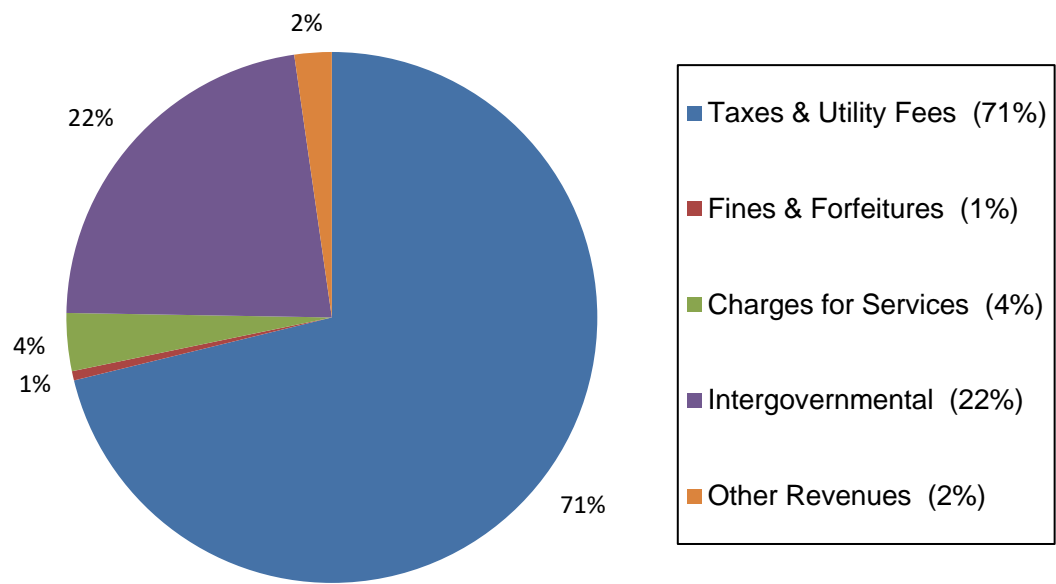
| | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>REVENUES BY SOURCE</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| Taxes and Utility Fees | | | | | | | |
| Real Property | 13,525,670 | 13,851,969 | 14,425,815 | 14,425,820 | 15,454,894 | 1,029,074 | 7.13% |
| Personal Property | 101,689 | 241,130 | 160,000 | 180,000 | 200,000 | 20,000 | 11.11% |
| RR and Public Utilities | 204,183 | 221,416 | 204,000 | 210,000 | 220,000 | 10,000 | 4.76% |
| Penalties and Interest | 51,312 | 55,297 | 45,000 | 75,000 | 75,000 | - | 0.00% |
| Admission and Amusement | 22,984 | 94,655 | 75,000 | 90,000 | 95,000 | 5,000 | 5.56% |
| Additions and Abatements | (6,664) | (23,661) | (30,000) | (15,000) | (20,000) | (5,000) | 33.33% |
| Highway | 497,613 | 528,753 | 510,000 | 505,665 | 634,575 | 128,910 | 25.49% |
| Income Tax | 3,923,515 | 4,098,155 | 3,850,000 | 3,900,000 | 4,000,000 | 100,000 | 2.56% |
| Total--Taxes and Utility Fees | 18,320,303 | 19,067,714 | 19,239,815 | 19,371,485 | 20,659,469 | 1,287,984 | 6.65% |
| Licenses and Permits | 88,799 | 72,085 | 86,104 | 73,804 | 65,704 | (8,100) | (10.98%) |
| Fines and Forfeitures | 170,636 | 140,273 | 181,000 | 164,000 | 164,000 | - | 0.00% |
| Use of Money and Property | 25,274 | (22,261) | 216,000 | 245,000 | 250,000 | 5,000 | 2.04% |
| Charges for Services | | | | | | | |
| Inspection Fees | 311,300 | 320,950 | 341,420 | 358,000 | 360,000 | 2,000 | 0.56% |
| Public Parking Facilities | 40,124 | 65,095 | 58,000 | 58,000 | 65,000 | 7,000 | 12.07% |
| Waste Collection & Disposal Charges | 56,014 | 53,400 | 65,640 | 63,000 | 63,000 | - | 0.00% |
| Recreation Programs and Services | 13,117 | 254,724 | 479,500 | 595,388 | 444,500 | (150,888) | (25.34%) |
| Library Fines and Fees | 478 | 3,316 | 2,010 | 2,100 | 2,500 | 400 | 19.05% |
| Passport Services | 595 | 45,150 | 35,000 | 45,000 | 45,000 | - | 0.00% |
| EV Charger | 2,694 | 3,639 | 1,800 | 4,800 | 4,800 | - | 0.00% |
| Telephone Commissions | - | - | - | 27 | - | (27) | (100.00%) |
| Special Trash Pickup | 11,405 | 11,198 | 10,000 | 11,000 | 11,000 | - | 0.00% |
| Recyclable Sales | 868 | 1,417 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| Mulch Sales | 22,528 | 17,995 | 23,000 | 18,000 | 18,000 | - | 0.00% |
| Advertising--Bus Shelters | 2,100 | - | - | 6,472 | 6,472 | - | 0.00% |
| Farmer's Market | - | - | - | - | - | - | - |
| Total--Charges for Services | 461,223 | 776,884 | 1,017,370 | 1,162,787 | 1,021,272 | (141,515) | (12.17%) |

General Fund Revenues - Continued

| | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>REVENUES BY SOURCE</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| Intergovernmental Revenues | | | | | | | |
| Police Protection (State) | 425,637 | 420,203 | 450,000 | 430,000 | 430,000 | - | 0.00% |
| Federal Emergency/Homeland Grant | 32,515 | 27,514 | - | 7,562 | - | (7,562) | (100.00%) |
| CARES Act | 279,499 | - | - | - | - | - | - |
| Revenue -ARPA | - | 1,183,900 | - | - | - | - | - |
| State & County Projects | - | - | - | 80,812 | - | (80,812) | (100.00%) |
| Bank Share Tax | 5,643 | 5,643 | 5,643 | 5,643 | 5,643 | - | 0.00% |
| Library Aid | 166,626 | 175,907 | 176,000 | 176,000 | 176,000 | - | 0.00% |
| Police Rebate | 1,187,769 | 1,634,445 | - | - | - | - | - |
| In Lieu of Police | 2,515,147 | 2,575,799 | 4,020,521 | 4,020,520 | 4,020,520 | - | 0.00% |
| In Lieu of Roads Maintenance | 743,199 | 761,121 | 804,806 | 804,806 | 864,252 | 59,446 | 7.39% |
| In Lieu of Parks Maintenance | 72,913 | 74,671 | 93,942 | 93,942 | 98,987 | 5,045 | 5.37% |
| In Lieu of Crossing Guard | 182,384 | 186,782 | 214,017 | 214,017 | 255,944 | 41,927 | 19.59% |
| Takoma/Langley Rec. Agreement | 85,020 | 85,020 | 85,020 | 85,020 | 85,020 | - | 0.00% |
| Hotel Motel Tax | 76,679 | 93,475 | 90,000 | 90,000 | 93,000 | 3,000 | 3.33% |
| Cable Franchise Fees | 205,612 | 200,757 | 186,000 | 186,000 | 167,000 | (19,000) | (10.22%) |
| Cable--Operating | 387,530 | 374,802 | 354,000 | 348,000 | 323,000 | (25,000) | (7.18%) |
| Total--Intergovernmental Revenues | 6,366,173 | 7,800,039 | 6,479,949 | 6,542,322 | 6,519,366 | (22,956) | (0.35%) |
| Miscellaneous | | | | | | | |
| Tree Fund | 25,000 | 25,000 | 73,000 | 73,000 | 117,000 | 44,000 | 60.27% |
| Housing Fund Rebate | - | - | - | 200,000 | 200,000 | - | 0.00% |
| Sales of Impounded Property | 212 | 1,130 | 1,000 | - | - | - | - |
| Other Miscellaneous | 22,020 | 61,750 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| Insurance Claims | 1,000 | - | - | 2,541 | - | (2,541) | (100.00%) |
| Administrative Fees--Parking | 2,000 | - | - | - | - | - | - |
| Federal Grant | 5,675 | 5,675 | - | - | - | - | - |
| Sale of City Property | 4,803 | 40,216 | 15,000 | 5,000 | 5,000 | - | (0.00%) |
| Donations | 613 | - | - | 150 | - | (150) | (100.00%) |
| Total--Miscellaneous | 61,323 | 133,771 | 109,000 | 300,691 | 342,000 | 41,309 | 13.74% |
| | | | | | | | |
| Total General Fund Revenues (\$) | 25,493,731 | 27,968,505 | 27,329,238 | 27,860,089 | 29,021,811 | 1,161,722 | 4.17% |

General Fund Revenues by Type

| | |
|----------------------------|--------------|
| TOTAL | \$29,021,811 |
| Taxes & Utility Fees (71%) | \$20,659,469 |
| Fines & Forfeitures (1%) | \$164,000 |
| Charges for Services (4%) | \$1,021,272 |
| Intergovernmental (22%) | \$6,519,366 |
| Other Revenues (2%) | \$657,704 |



General Fund Revenues – Supplemental Information

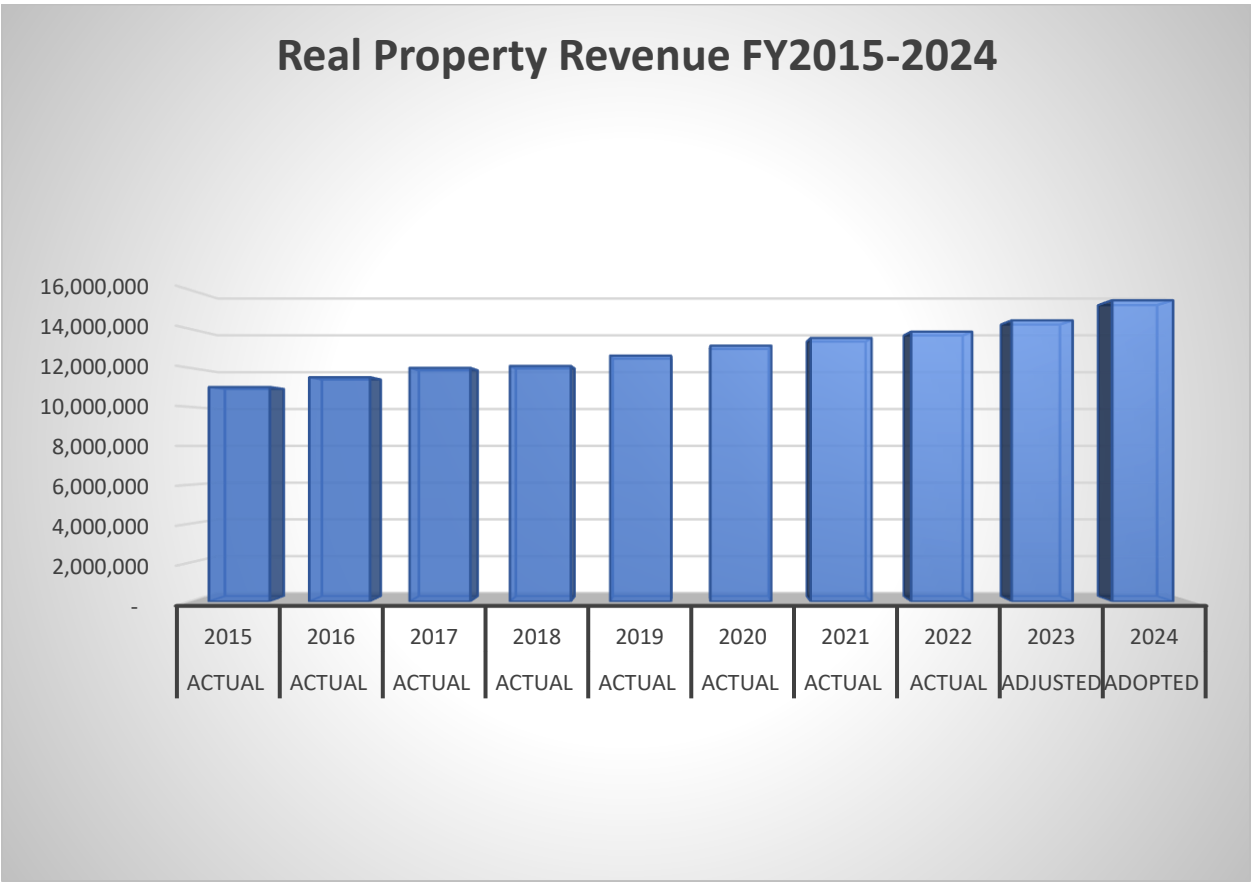
Real Property Tax

All real property within the corporate limits of Takoma Park is subject to real property tax. The State Department of Assessments and Taxation (SDAT) reassesses real property every three years, and tax bills are based on those assessments. Increases in assessed value are phased in over a three-year period; increases are capped at ten percent per year, even if that takes more than three years.

Pursuant to Maryland law, the constant yield tax (CYT) rate is calculated by the SDAT for each taxing authority. It represents the property tax rate that will generate the same amount of revenue generated during the previous year. As assessments increase, the CYT rate decreases. When a taxing authority plans to impose a tax rate that is higher than the CYT rate, it must advertise the increase and hold a public hearing. The City Council sets the tax rate. The tax rate for FY24 is \$0.5522 per \$100 of assessed valuation.

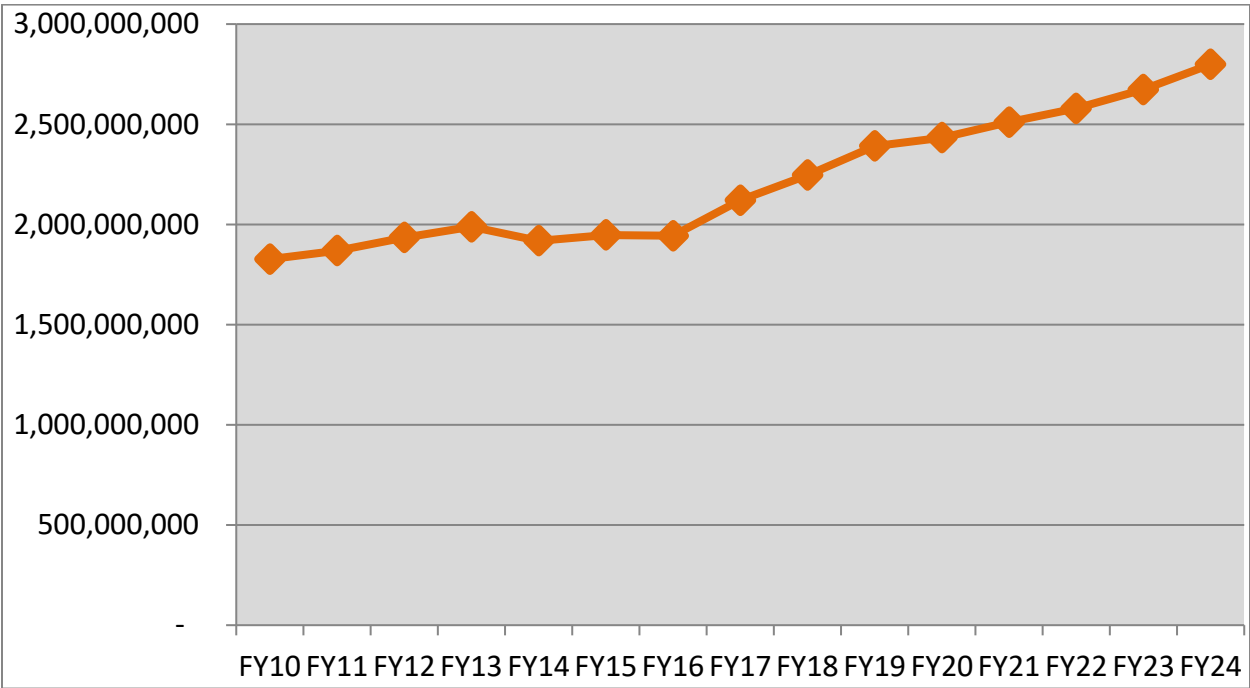
| Real Property Tax Ten Year Revenue Bar Graph | | | | | | | | | | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Real Property (\$) | 11,016,039 | 11,516,876 | 11,998,604 | 12,094,212 | 12,621,745 | 13,132,607 | 13,525,670 | 13,851,969 | 14,425,815 | 15,454,894 |

General Fund Revenues – Supplemental Information



Assessed Value of Real Property

The chart below tracks the total value of real estate property that the city levies real property tax on from FY10 to FY24.

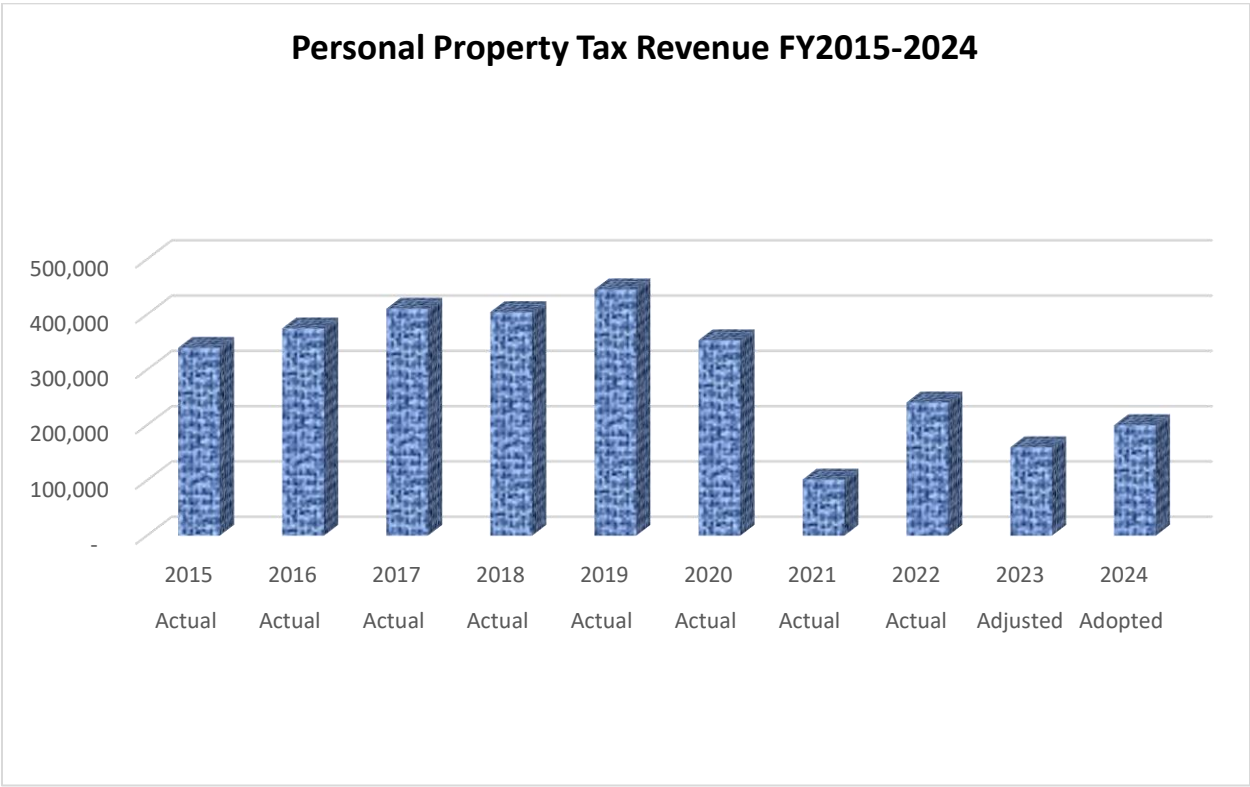


General Fund Revenues – Supplemental Information

Personal Property Tax

The City of Takoma Park’s personal property tax rate for FY24 is \$1.55 per \$100 of assessed value. In accordance with Maryland law, the personal property tax rate only applies to businesses. The City Council sets the tax rate.

| Personal Prop Tax Ten Year Revenue Bar Graph | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Personal Property (\$) | 339,906 | 375,018 | 410,678 | 404,640 | 445,678 | 353,659 | 101,689 | 241,130 | 160,000 | 200,000 |



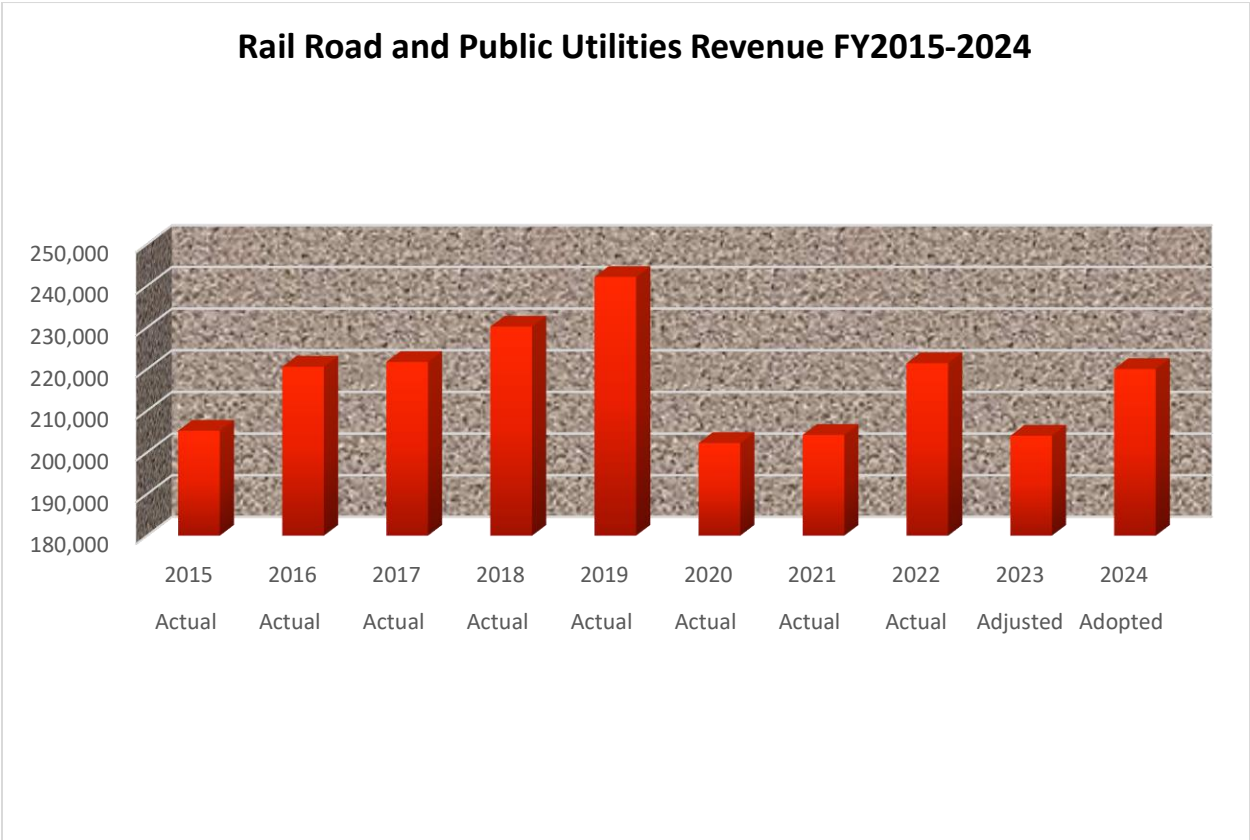
Note: The annual revenue reduction since FY20 is due to the removal of Inventory Tax.

General Fund Revenues – Supplemental Information

Railroad and Public Utilities

Revenues in this category are the real and personal property taxes levied on public utilities, including Washington Gas and PEPCO. The tax rate for FY24 is \$1.57 per \$100 of assessed value. The City Council sets the tax rate which has not changed since 2015 so the changes in annual revenues are based on the changes in assessed value provided by the Maryland Department of Assessment and Taxation.

| Rail Road & Public Utility Ten Year Revenue Bar Graph | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Rail Road and Public Utilities (\$) | 205,203 | 220,552 | 221,706 | 230,185 | 242,116 | 202,230 | 204,183 | 221,416 | 204,000 | 220,000 |

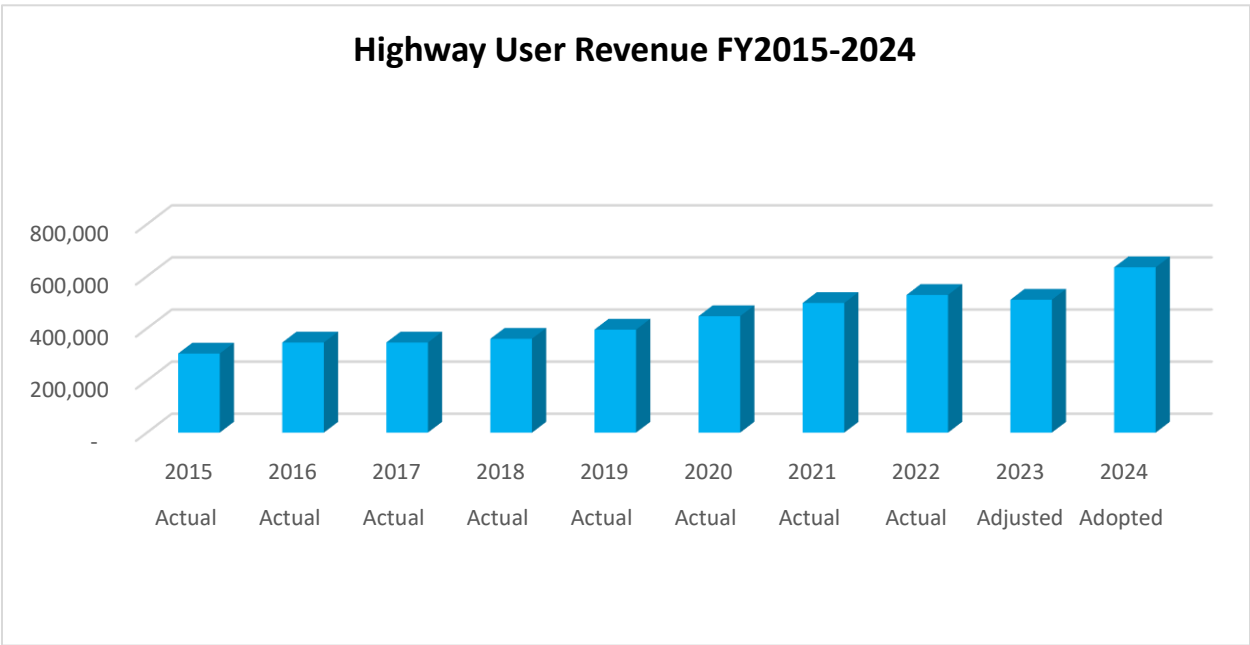


General Fund Revenues – Supplemental Information

Highway User Revenue

Highway user revenue is the City’s share of gasoline tax, vehicle titling tax, and vehicle registration fees collected by the State.

| Highway User Ten Year Revenue Bar Graph | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Highway User (\$) | 303,608 | 346,015 | 345,873 | 360,336 | 395,435 | 447,113 | 497,613 | 528,753 | 510,000 | 634,575 |



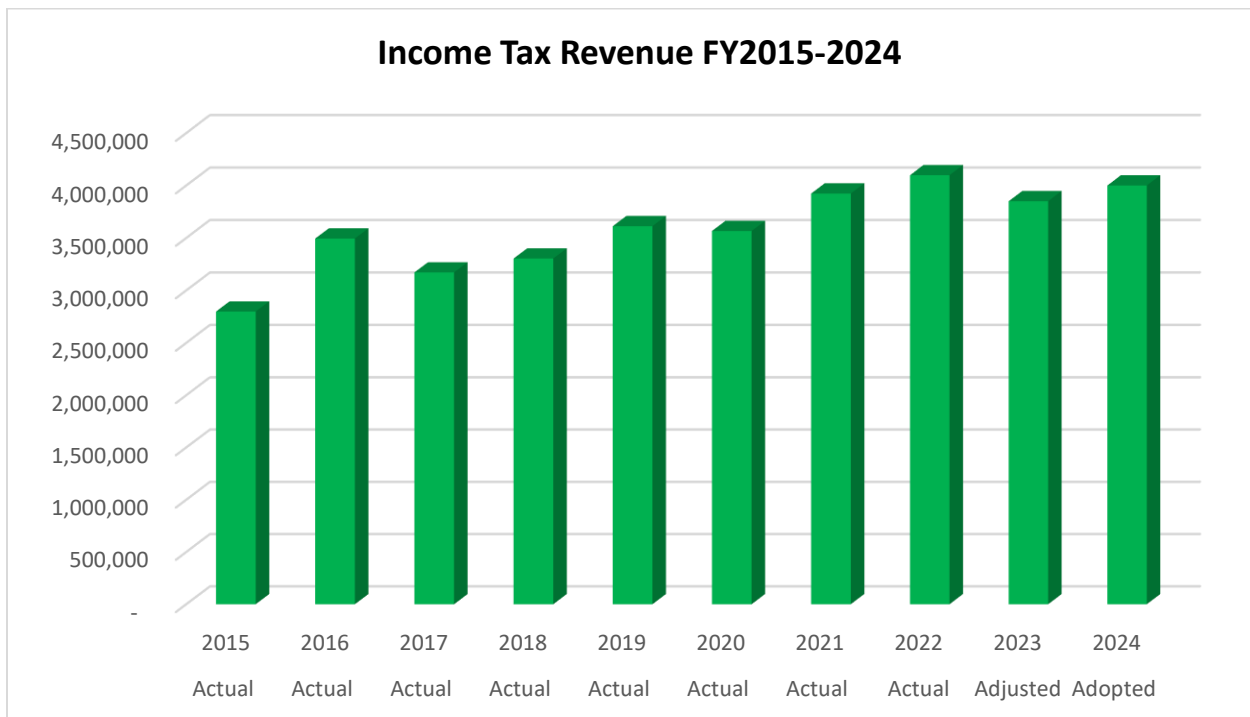
General Fund Revenues – Supplemental Information

Income Tax

Maryland counties have the option of imposing a State-collected local surtax that is applied to Maryland State taxable income. Montgomery County's income tax rate is currently 3.2 percent. In accordance with Maryland law, municipalities within the County receive 17 percent of County income tax collected within the municipality.

Income Tax Ten Year Revenue Bar Graph

| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Income Tax (\$) | 2,797,878 | 3,494,273 | 3,171,194 | 3,303,938 | 3,611,927 | 3,565,831 | 3,923,515 | 4,098,155 | 3,850,000 | 4,000,000 |

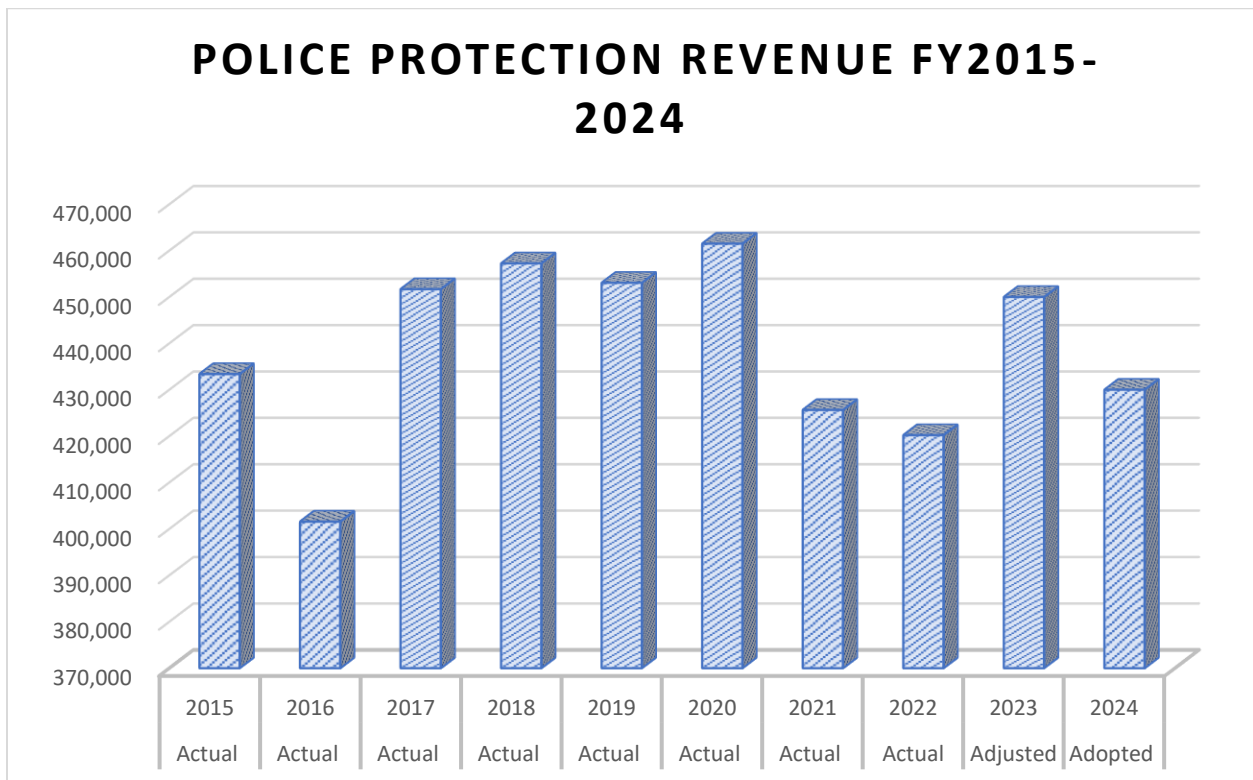


General Fund Revenues – Supplemental Information

Police Protection Grant

Maryland law provides for grants to political subdivisions throughout the State for police protection. Monies received from the State are based upon annual reports of the City's police expenditures.

| Police Protection Ten Year Revenue Bar Graph | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Police Protection (State) (\$) | 433,382 | 401,570 | 451,694 | 457,251 | 453,058 | 461,499 | 425,637 | 420,203 | 450,000 | 430,000 |

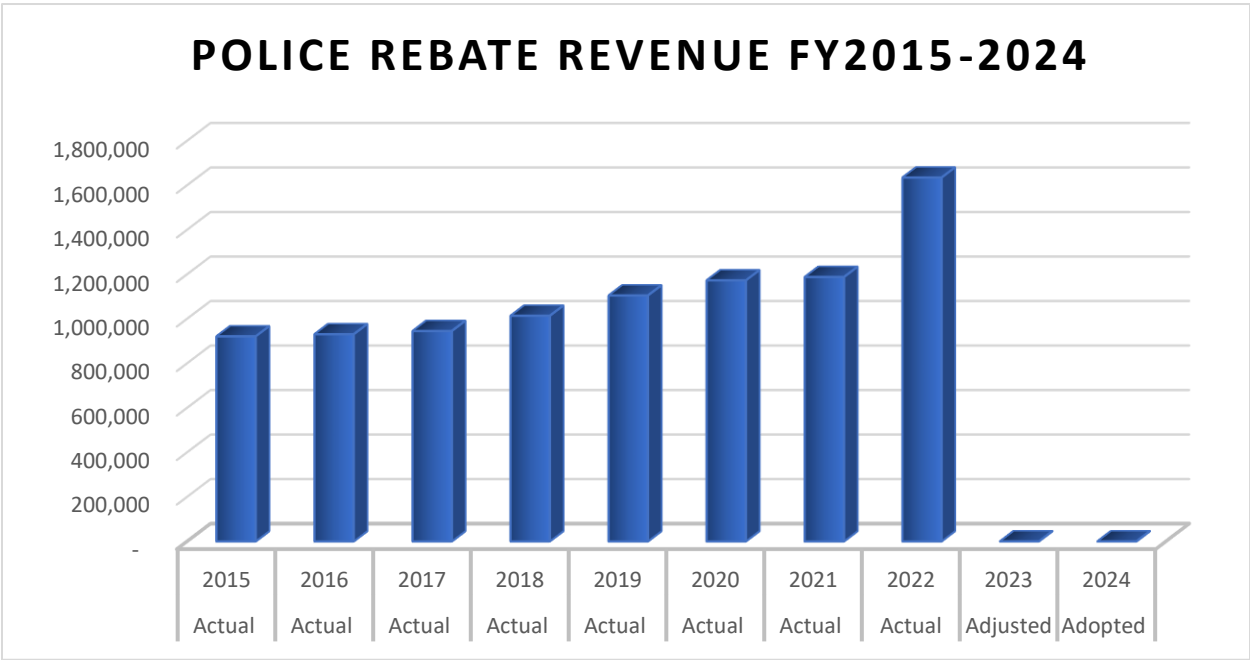


General Fund Revenues – Supplemental Information

County Police Rebate

Montgomery County provides financial support for police services in accordance with the County Code enacted in 1949. Payment to the City is based on a formula, which uses \$0.048 per \$100 of assessable based tax rate with “full value assessment” levied on real property. Most of the money received by the city for police services is from tax duplication payments (see next page).

| County Police Rebate Ten Year Revenue Bar Graph | | | | | | | | | | |
|---|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Police Rebate (\$) | 920,996 | 930,658 | 945,118 | 1,013,685 | 1,104,672 | 1,172,721 | 1,187,769 | 1,634,445 | - | - |



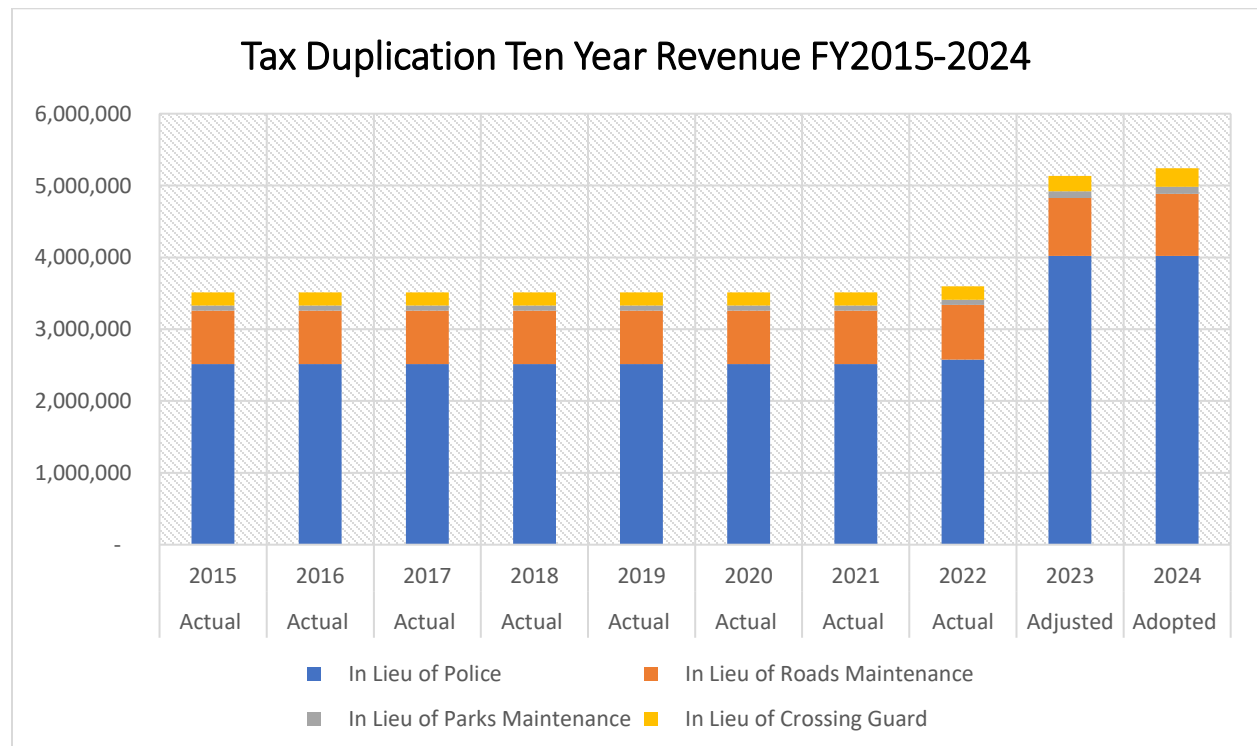
Note: The significant revenue reduction beginning in FY23 is due to the revised agreement in Tax Duplication with Montgomery County. The Police Rebate is now grouped with the In Lieu of Police revenue.

General Fund Revenues – Supplemental Information

Tax Duplication (or in Lieu of) Payments

Tax duplication payments are intended to reimburse municipalities for the services provided that would otherwise be provided by the County. Reimbursements are based on the audited cost of eligible services during the fiscal year two years prior to the budget year. The City is reimbursed for police services, road maintenance, parks maintenance, and crossing guards. The City re-negotiated the reimbursement terms with Montgomery County starting Fiscal Year 2023.

| Tax Duplication Ten Year Revenue Bar Graph | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| In Lieu of Police (\$) | 2,515,147 | 2,515,147 | 2,515,147 | 2,515,147 | 2,515,147 | 2,515,147 | 2,515,147 | 2,575,799 | 4,020,521 | 4,020,520 |
| In Lieu of Roads Maintenance (\$) | 743,199 | 743,199 | 743,199 | 743,199 | 743,199 | 743,199 | 743,199 | 761,121 | 804,808 | 864,252 |
| In Lieu of Parks Maintenance (\$) | 72,913 | 72,913 | 72,913 | 72,913 | 72,913 | 72,913 | 72,913 | 74,671 | 93,942 | 98,987 |
| In Lieu of Crossing Guard (\$) | 182,384 | 182,384 | 182,384 | 182,384 | 182,384 | 182,384 | 182,384 | 186,782 | 214,017 | 255,944 |



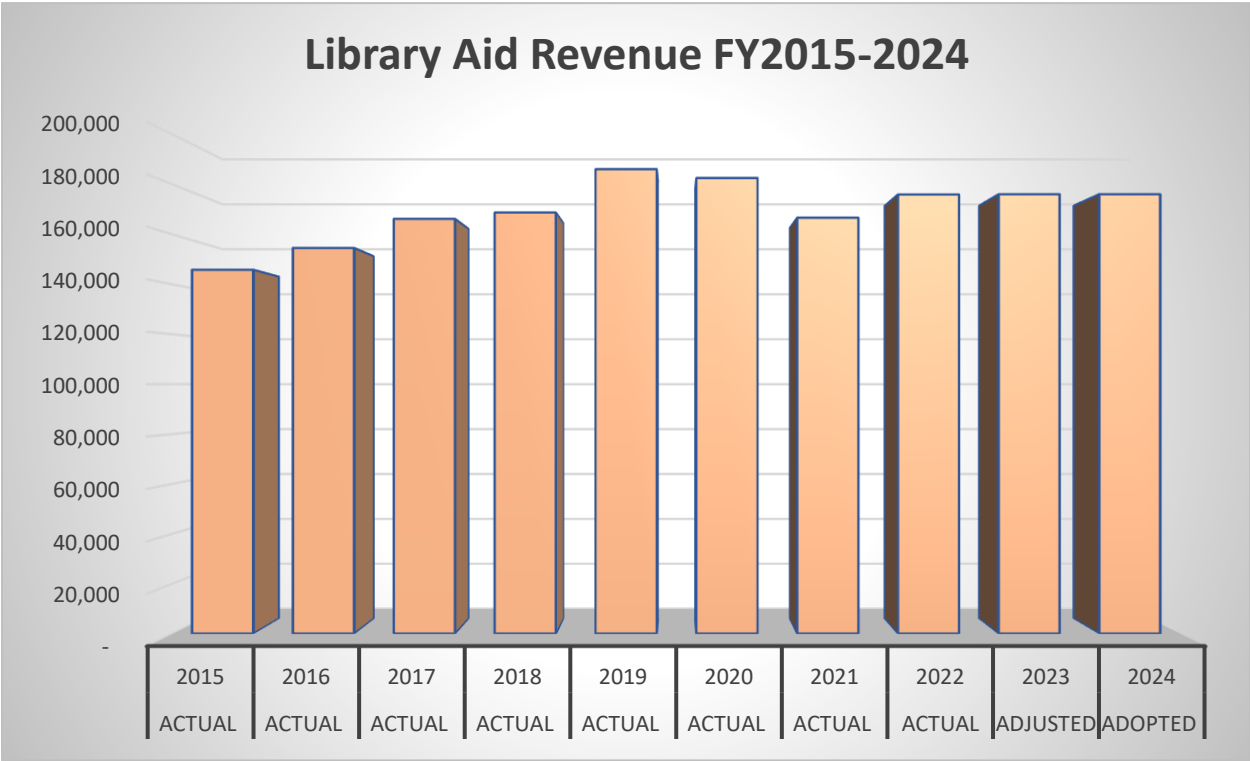
Note: The significant revenue increase beginning in FY23 is due to the revised Tax Duplication Agreement with Montgomery County. The Police Rebate is now added to the In Lieu of Police revenue.

General Fund Revenues – Supplemental Information

Library Aid

Montgomery County provides a payment to the City to support the operation of the Takoma Park Library. The payment, which began prior to the unification of Takoma Park into one county, is a function of the County’s Library expenditures and the City’s assessable base. It is not a tax duplication payment.

| Library Aid Ten Year Revenue Bar Graph | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Adjusted | Adopted |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Library Aid (\$) | 145,801 | 154,498 | 166,169 | 168,704 | 186,058 | 182,499 | 166,626 | 175,907 | 176,000 | 176,000 |



General Fund Revenues – Supplemental Information

FY22 Principal Property Taxpayers *

| Taxpayer | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
|-----------------------------------|------------------------|------|--|
| JBG Takoma Retail Center LLC | \$38,199,400 | 1 | 1.43% |
| Saul Subsidiary I LTD Partnership | 35,026,000 | 2 | 1.31% |
| MHP Parkview Towers LLP | 32,918,283 | 3 | 1.23% |
| Park Ritchie LLC | 20,123,400 | 4 | 0.75% |
| Orlo Takoma LLC | 17,245,033 | 5 | 0.64% |
| Takoma Business Center LLC | 14,783,966 | 6 | 0.55% |
| PS Atlantic Coast 2021 B LLC | 14,226,200 | 7 | 0.53% |
| Takoma Tower LP | 14,104,100 | 8 | 0.53% |
| Maple View Apartments LLC | 10,162,300 | 9 | 0.38% |
| Hampshire Lodging INC | <u>7,786,333</u> | 10 | <u>0.29%</u> |
| Total | <u>\$204,575,015</u> | | <u>7.64%</u> |

FY22 Principal Employers **

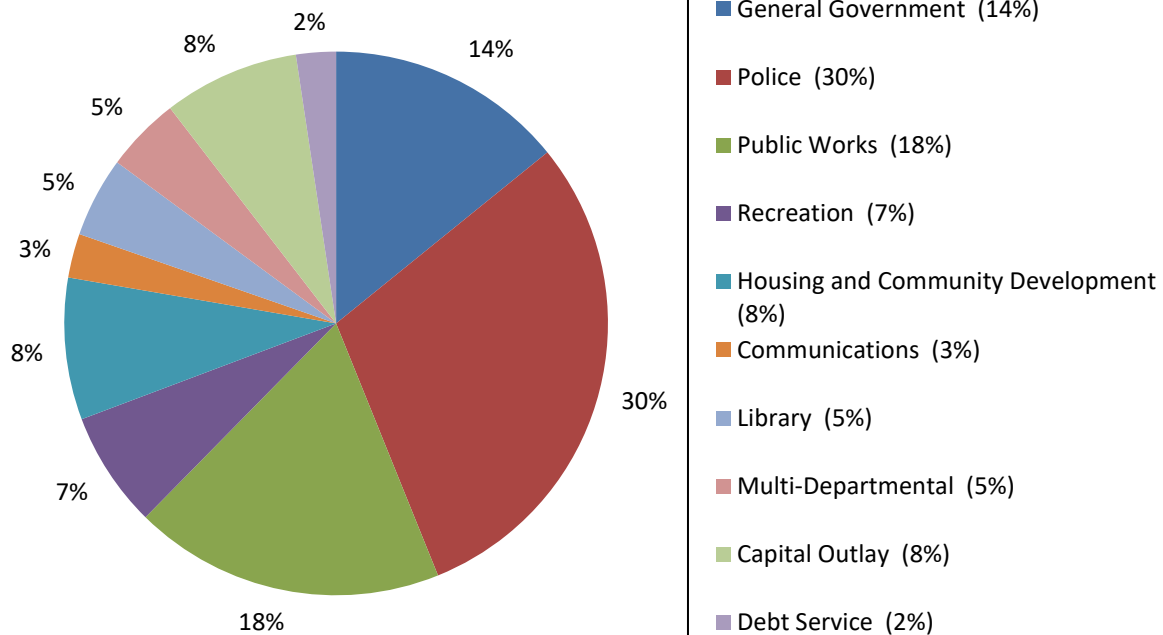
| Employer | Employees | Rank | Percentage of Total City Employment |
|--|--------------|------|-------------------------------------|
| Montgomery College | 706 | 1 | 12.12% |
| Adventist Healthcare (TP Campus) | 275 | 2 | 4.72% |
| Montgomery County Public Schools | 251 | 3 | 4.31% |
| Washington Adventist University | 225 | 4 | 3.86% |
| City of Takoma Park | 190 | 5 | 3.26% |
| Don Bosco Cristo Rey High School | 68 | 6 | 1.17% |
| Takoma Park / Silver Spring Co-Op | 47 | 7 | 0.81% |
| International House of Pancakes (IHOP) | 35 | 8 | 0.60% |
| Mid Atlantic Seafood | 18 | 9 | 0.31% |
| Republic | <u>17</u> | 10 | <u>0.29%</u> |
| Total | <u>1,832</u> | | <u>31.46%</u> |

*FY22 is the most current data available. Taxable assessed value is provided by Montgomery County.

**FY22 is the most current data available. Number of employees provided by employers listed.

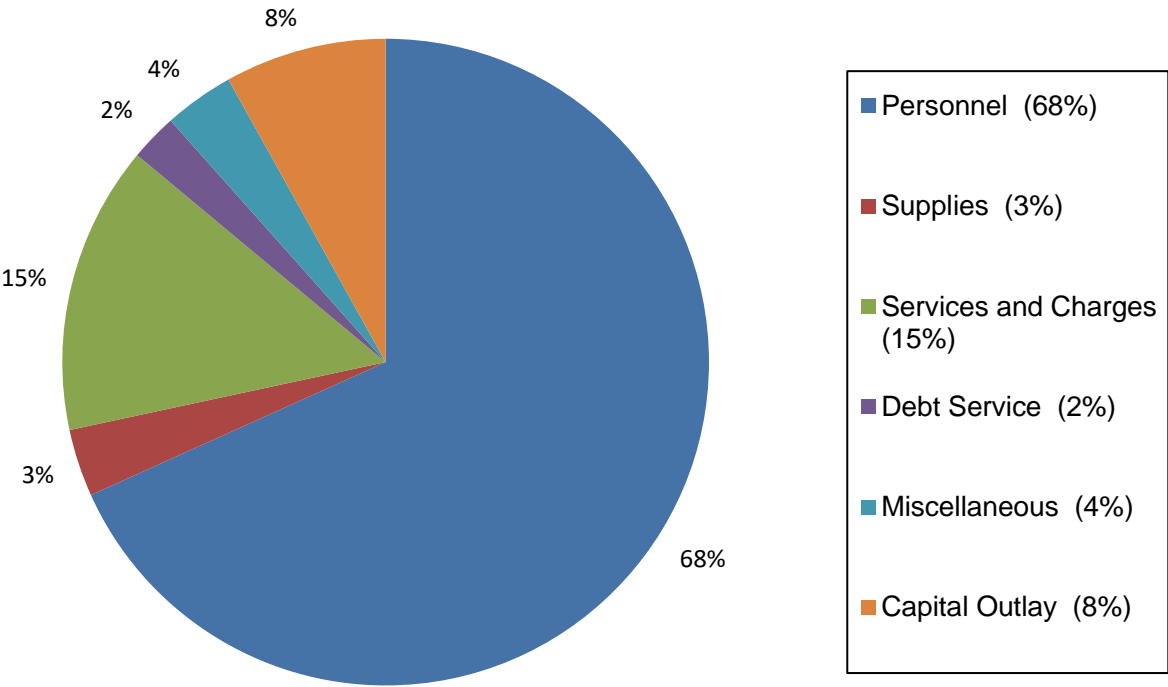
General Fund Expenditures by Activity

| | |
|--|---------------------|
| TOTAL EXPENDITURES | \$31,294,353 |
| General Government (14%) | \$4,433,239 |
| Police (30%) | \$9,299,721 |
| Public Works (18%) | \$5,784,558 |
| Recreation (7%) | \$2,160,020 |
| Housing and Community Development (8%) | \$2,640,193 |
| Communications (3%) | \$820,981 |
| Library (5%) | \$1,491,232 |
| Multi-Departmental (5%) | \$1,393,369 |
| Capital Outlay (8%) | \$2,529,377 |
| Debt Service (2%) | \$741,663 |



General Fund Expenditures by Type

| | |
|----------------------------|--------------|
| TOTAL | \$31,294,353 |
| Personnel (68%) | \$21,360,311 |
| Supplies (3%) | \$1,055,526 |
| Services and Charges (15%) | \$4,513,790 |
| Debt Service (2%) | \$741,663 |
| Miscellaneous (4%) | \$1,093,686 |
| Capital Outlay (8%) | \$2,529,377 |



General Fund Expenditures

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| | | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| General Government | | | | | | | | |
| 1100 - Legislative | | | | | | | | |
| Personnel Expenses | 115,144 | 119,536 | 126,212 | 208,421 | 208,421 | 228,928 | 20,507 | 9.84% |
| Other Operating Expenses | 62,146 | 110,921 | 59,446 | 186,966 | 154,348 | 96,112 | (58,236) | (37.73%) |
| Division Total | 177,290 | 230,457 | 185,658 | 395,387 | 362,769 | 325,040 | (37,729) | (10.40%) |
| 1120 - City Administration | | | | | | | | |
| Personnel Expenses | 517,368 | 542,247 | 613,699 | 653,298 | 653,298 | 673,051 | 19,753 | 3.02% |
| Other Operating Expenses | 118,037 | 154,149 | 181,508 | 140,957 | 140,807 | 133,501 | (7,306) | (5.19%) |
| Division Total | 635,405 | 696,396 | 795,207 | 794,255 | 794,105 | 806,552 | 12,447 | 1.57% |
| 1130 - Finance | | | | | | | | |
| Personnel Expenses | 542,149 | 536,050 | 570,098 | 581,007 | 576,007 | 598,945 | 22,938 | 3.98% |
| Other Operating Expenses | 77,844 | 96,322 | 126,820 | 186,164 | 165,057 | 159,800 | (5,257) | (3.18%) |
| Division Total | 619,993 | 632,372 | 696,918 | 767,171 | 741,064 | 758,745 | 17,681 | 2.39% |
| 1140 - Legal | | | | | | | | |
| Personnel Expenses | - | - | - | - | - | - | - | - |
| Other Operating Expenses | 248,106 | 406,617 | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| Division Total | 248,106 | 406,617 | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| 1150 - Information System | | | | | | | | |
| Personnel Expenses | 442,439 | 470,468 | 481,137 | 532,662 | 469,578 | 549,455 | 79,877 | 1.55% |
| Other Operating Expenses | 212,278 | 253,966 | 288,354 | 366,079 | 354,579 | 358,500 | 3,921 | 1.69% |
| Division Total | 654,717 | 724,434 | 769,491 | 898,741 | 824,157 | 907,955 | 83,798 | 10.17% |
| 1160 - Human Resources | | | | | | | | |
| Personnel Expenses | 315,635 | 332,582 | 431,005 | 453,408 | 349,394 | 501,383 | 151,989 | 43.50% |
| Other Operating Expenses | 97,481 | 135,945 | 145,317 | 362,536 | 354,805 | 300,021 | (54,784) | (15.44%) |
| Division Total | 413,116 | 468,527 | 576,322 | 815,944 | 704,199 | 801,404 | 97,205 | 13.80% |
| 1170 - City Clerk | | | | | | | | |
| Personnel Expenses | 242,762 | 263,038 | 310,641 | 348,426 | 338,298 | 338,757 | 459 | 0.14% |
| Other Operating Expenses | 18,383 | 18,406 | 60,232 | 23,777 | 29,963 | 25,686 | (4,277) | (14.27%) |
| Division Total | 261,145 | 281,444 | 370,873 | 372,203 | 368,261 | 364,443 | (3,818) | (1.04%) |
| Total General Government | 3,009,772 | 3,440,247 | 3,788,448 | 4,503,701 | 4,254,555 | 4,433,239 | 178,684 | 4.20% |

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| | | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| Police | | | | | | | | |
| 2100 – Office of Chief | | | | | | | | |
| Personnel Expenses | 669,914 | 661,446 | 829,906 | 747,017 | 747,017 | 786,982 | 39,965 | 1.69% |
| Other Operating Expenses | 264,589 | 334,072 | 367,802 | 94,223 | 99,223 | 95,048 | (4,175) | (4.21%) |
| Division Total | 934,503 | 995,518 | 1,197,708 | 841,240 | 846,240 | 882,030 | 35,790 | 4.23% |
| 2200 – Communications | | | | | | | | |
| Personnel Expenses | 587,071 | 508,669 | 551,979 | 659,216 | 673,941 | 676,341 | 2,400 | 0.36% |
| Other Operating Expenses | 23,233 | 30,966 | 6,940 | 9,495 | 9,495 | 10,895 | 1,400 | 1.69% |
| Division Total | 610,304 | 539,635 | 558,919 | 668,711 | 683,436 | 687,236 | 3,800 | 0.56% |
| 2300 – Operations/Patrol | | | | | | | | |
| Personnel Expenses | 3,922,174 | 3,768,231 | 3,756,835 | 4,347,924 | 4,306,739 | 4,635,783 | 329,044 | 7.64% |
| Other Operating Expenses | 112,510 | 122,496 | 190,305 | 172,610 | 227,587 | 192,295 | (35,292) | (15.51%) |
| Division Total | 4,034,684 | 3,890,727 | 3,947,140 | 4,520,534 | 4,534,326 | 4,828,078 | 293,752 | 6.48% |
| 2400 – CID Investigations | | | | | | | | |
| Personnel Expenses | 1,491,678 | 1,616,319 | 1,416,585 | 1,610,487 | 1,627,483 | 1,728,044 | 100,561 | 6.18% |
| Other Operating Expenses | 47,414 | 58,245 | 68,488 | 73,387 | 85,506 | 75,677 | (9,829) | (11.50%) |
| Division Total | 1,539,092 | 1,674,564 | 1,485,073 | 1,683,874 | 1,712,989 | 1,803,721 | 90,732 | 5.30% |
| 2500 – Administration | | | | | | | | |
| Personnel Expenses | 754,345 | 676,072 | 740,561 | 769,220 | 727,824 | 793,007 | 65,183 | 8.96% |
| Other Operating Expenses | 99,415 | 111,532 | 107,267 | 81,548 | 95,204 | 114,324 | 19,120 | 1.69% |
| Division Total | 853,760 | 787,604 | 847,828 | 850,768 | 823,028 | 907,331 | 84,303 | 10.24% |
| 2600 – Neighborhood Services | | | | | | | | |
| Personnel Expenses | 378,795 | 461,462 | 455,034 | 177,953 | 189,598 | 185,826 | (3,772) | (1.99%) |
| Other Operating Expenses | 33,997 | 58,393 | 28,616 | 5,499 | 5,000 | 5,499 | 499 | 1.69% |
| Division Total | 412,792 | 519,855 | 483,650 | 183,452 | 194,598 | 191,325 | (3,273) | (1.68%) |
| Total Police | 8,385,135 | 8,407,906 | 8,520,318 | 8,748,579 | 8,794,617 | 9,299,721 | 505,104 | 5.74% |
| Public Works | | | | | | | | |
| 3100 – Administration | | | | | | | | |
| Personnel Expenses | 254,642 | 289,030 | 414,477 | 454,610 | 431,774 | 448,611 | 16,837 | 3.90% |
| Other Operating Expenses | 58,029 | 42,592 | 43,471 | 82,392 | 75,889 | 85,184 | 9,295 | 1.69% |
| Division Total | 312,671 | 331,622 | 457,948 | 537,002 | 507,663 | 533,795 | 26,132 | 5.15% |

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| 3200 – Building Maintenance | | | | | | | | |
| Personnel Expenses | 424,912 | 419,940 | 319,040 | 516,568 | 480,359 | 474,618 | (5,741) | (1.20%) |
| Other Operating Expenses | 432,547 | 448,960 | 454,567 | 470,326 | 505,950 | 534,930 | 28,980 | 5.73% |
| Division Total | 857,459 | 868,900 | 773,607 | 986,894 | 986,309 | 1,009,548 | 23,239 | 2.36% |
| 3300 – Equipment Maintenance | | | | | | | | |
| Personnel Expenses | 247,506 | 304,910 | 305,254 | 316,618 | 316,618 | 327,706 | 11,088 | 3.50% |
| Other Operating Expenses | 186,179 | 204,182 | 265,194 | 220,480 | 236,500 | 252,405 | 15,905 | 6.73% |
| Division Total | 433,685 | 509,092 | 570,448 | 537,098 | 553,118 | 580,111 | 26,993 | 4.88% |
| 3400 – Right of Way | | | | | | | | |
| Personnel Expenses | 654,728 | 607,021 | 712,481 | 735,805 | 671,445 | 723,632 | 52,187 | 7.77% |
| Other Operating Expenses | 372,856 | 232,854 | 236,188 | 269,370 | 239,300 | 249,441 | 10,141 | 4.24% |
| Division Total | 1,027,584 | 839,875 | 948,669 | 1,005,175 | 910,745 | 973,073 | 62,328 | 6.84% |
| 3500 – Solid Waste | | | | | | | | |
| Personnel Expenses | 833,096 | 870,471 | 856,620 | 827,057 | 855,657 | 856,327 | 670 | 0.08% |
| Other Operating Expenses | 420,191 | 437,455 | 453,661 | 426,558 | 367,138 | 421,901 | 54,763 | 14.92% |
| Division Total | 1,253,287 | 1,307,926 | 1,310,281 | 1,253,615 | 1,222,795 | 1,278,228 | 55,433 | 4.53% |
| 3600 – Sustainability | | | | | | | | |
| Personnel Expenses | 151,087 | 149,724 | 175,159 | 202,487 | 101,231 | 144,097 | 42,866 | 42.34% |
| Other Operating Expenses | 57,072 | 70,909 | 183,816 | 463,475 | 287,871 | 143,475 | (144,396) | (50.16%) |
| Division Total | 208,159 | 220,633 | 358,975 | 665,962 | 389,102 | 287,572 | (101,530) | (26.09%) |
| 3700 – Vegetation Management | | | | | | | | |
| Personnel Expenses | 244,686 | 212,965 | 380,905 | 409,026 | 389,900 | 402,900 | 13,000 | 3.33% |
| Other Operating Expenses | 29,108 | 24,452 | 30,153 | 79,980 | 74,300 | 80,020 | 5,720 | 7.70% |
| Division Total | 273,794 | 237,417 | 411,058 | 489,006 | 464,200 | 482,920 | 18,720 | 4.03% |
| 3800 – Urban Forest | | | | | | | | |
| Personnel Expenses | 96,802 | 74,471 | 116,470 | 132,589 | 132,574 | 117,650 | (14,924) | (11.26%) |
| Other Operating Expenses | 191,047 | 117,276 | 233,823 | 243,775 | 200,915 | 224,300 | 23,385 | 11.64% |
| Division Total | 287,849 | 191,747 | 350,293 | 376,364 | 333,489 | 341,950 | 8,461 | 2.54% |

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|--|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|
| | | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| 3900 – City Engineer | | | | | | | | |
| Personnel Expenses | 203,955 | 150,455 | 170,439 | 181,075 | 155,137 | 178,860 | 23,723 | 15.29% |
| Other Operating Expenses | 83,183 | 18,308 | 67,881 | 313,000 | 314,005 | 118,501 | (195,504) | (62.26%) |
| Division Total | 287,138 | 168,763 | 238,320 | 494,075 | 469,142 | 297,361 | (171,781) | (36.62%) |
| Total Public Works | 4,941,626 | 4,675,978 | 5,419,599 | 6,345,191 | 5,836,563 | 5,784,558 | (52,005) | (0.89%) |
| Recreation | | | | | | | | |
| 4100 – Administration | | | | | | | | |
| Personnel Expenses | 481,063 | 463,033 | 500,996 | 506,494 | 506,494 | 531,547 | 25,053 | 4.95% |
| Other Operating Expenses | 78,298 | 102,748 | 83,812 | 99,177 | 98,560 | 96,340 | (2,220) | (2.25%) |
| Division Total | 559,361 | 565,781 | 584,808 | 605,671 | 605,054 | 627,887 | 22,833 | 3.77% |
| 4200 – Youth Outreach | | | | | | | | |
| Personnel Expenses | 209,997 | 170,469 | 165,104 | 172,906 | 172,906 | 140,708 | (32,198) | (18.62%) |
| Other Operating Expenses | 20,423 | 11,004 | 31,454 | 46,550 | 52,550 | 54,050 | 1,500 | 2.85% |
| Division Total | 230,420 | 181,473 | 196,558 | 219,456 | 225,456 | 194,758 | (30,698) | (13.62%) |
| 4300 – Recreation Center | | | | | | | | |
| Personnel Expenses | 151,151 | 88,780 | 194,679 | 170,824 | 170,825 | 207,118 | 36,293 | 21.25% |
| Other Operating Expenses | 26,053 | 9,942 | 23,120 | 45,700 | 46,674 | 51,750 | 5,076 | 10.88% |
| Division Total | 177,204 | 98,722 | 217,799 | 216,524 | 217,499 | 258,868 | 41,369 | 19.02% |
| 4400 – Community Programs | | | | | | | | |
| Personnel Expenses | 158,617 | 140,894 | 131,820 | 206,634 | 175,045 | 174,103 | (942) | (0.54%) |
| Other Operating Expenses | 45,180 | 12,337 | 42,518 | 66,275 | 64,275 | 67,274 | 2,999 | 4.67% |
| Division Total | 203,797 | 153,231 | 174,338 | 272,909 | 239,320 | 241,377 | 2,057 | 0.86% |
| 4500 – Facilities and Athletic Fields | | | | | | | | |
| Personnel Expenses | - | - | - | - | - | - | - | - |
| Other Operating Expenses | 58,615 | 32,108 | 71,796 | 91,700 | 91,700 | 91,700 | - | 0.00% |
| Division Total | 58,615 | 32,108 | 71,796 | 91,700 | 91,700 | 91,700 | - | 0.00% |
| 4600 – Camps | | | | | | | | |
| Personnel Expenses | 46,124 | 2,444 | 94,458 | 80,528 | 117,237 | 98,401 | (18,836) | (16.07%) |
| Other Operating Expenses | 45,620 | 7,025 | 6,005 | 52,490 | 42,490 | 46,889 | 4,399 | 10.35% |
| Division Total | 91,744 | 9,469 | 100,463 | 133,018 | 159,727 | 145,290 | (14,437) | (9.04%) |

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| | | | | | | | Proj. FY23 - | Proj. FY23 - |
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| 4700 – Before/ After School Program | | | | | | | | |
| Personnel Expenses | 69,506 | 8,084 | 121,873 | 117,237 | 116,739 | 121,906 | 5,167 | 4.43% |
| Other Operating Expenses | 7,075 | 6,181 | 4,859 | 8,350 | 12,348 | 16,350 | 4,002 | 32.41% |
| Division Total | 76,581 | 14,265 | 126,732 | 125,587 | 129,087 | 138,256 | 9,169 | 7.10% |
| 4800 – Community Center | | | | | | | | |
| Personnel Expenses | 288,647 | 204,258 | 318,561 | 289,116 | 234,061 | 333,483 | 99,422 | 42.48% |
| Other Operating Expenses | 82,582 | 35,700 | 85,370 | 132,399 | 123,500 | 128,400 | 4,900 | 3.97% |
| Division Total | 371,229 | 239,958 | 403,931 | 421,515 | 357,561 | 461,883 | 104,322 | 29.18% |
| Total Recreation | 1,768,951 | 1,295,007 | 1,876,425 | 2,086,380 | 2,025,404 | 2,160,019 | 134,615 | 6.65% |
| Housing and Community Development | | | | | | | | |
| 5400 – Planning and Development Services | | | | | | | | |
| Personnel Expenses | 327,649 | 326,395 | 303,207 | 371,161 | 197,500 | 377,771 | 180,271 | 91.28% |
| Other Operating Expenses | 9,082 | 52,403 | 96,548 | 266,550 | 83,350 | 136,690 | 53,340 | 64.00% |
| Division Total | 336,731 | 378,798 | 399,755 | 637,711 | 280,850 | 514,461 | 233,611 | 83.18% |
| 5500 – HCD Administration | | | | | | | | |
| Personnel Expenses | 149,466 | 81,435 | 183,060 | 325,611 | 300,083 | 388,177 | 88,094 | 29.36% |
| Other Operating Expenses | 32,184 | 18,780 | 24,638 | 74,966 | 71,077 | 63,000 | (8,077) | (11.36%) |
| Division Total | 181,650 | 100,215 | 207,698 | 400,577 | 371,160 | 451,177 | 80,017 | 21.56% |

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) Proj. FY23 | Change (%) Proj. FY23 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------------|
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| 5600 – Economic Development | | | | | | | | |
| Personnel Expenses | 161,920 | 152,554 | 113,704 | 186,567 | 147,046 | 254,317 | 107,271 | 72.95% |
| Other Operating Expenses | 196,133 | 151,771 | 101,664 | 130,149 | 120,032 | 176,880 | 56,848 | 47.36% |
| Division Total | 358,053 | 304,325 | 215,368 | 316,716 | 267,078 | 431,197 | 164,119 | 61.45% |
| 5700 – Arts and Humanities | | | | | | | | |
| Personnel Expenses | 72,894 | 54,528 | 67,363 | 79,806 | 73,746 | 81,110 | 7,364 | 9.99% |
| Other Operating Expenses | 11,417 | 16,088 | 11,407 | 26,310 | 21,310 | 30,350 | 9,040 | 42.42% |
| Division Total | 84,311 | 70,616 | 78,770 | 106,116 | 95,056 | 111,460 | 16,404 | 17.26% |
| 5800 – Housing and Community Services | | | | | | | | |
| Personnel Expenses | 407,472 | 419,858 | 294,579 | 436,650 | 331,987 | 417,142 | 85,155 | 25.65% |
| Other Operating Expenses | 314,995 | 300,091 | 279,134 | 430,428 | 414,900 | 407,503 | (7,397) | (1.78%) |
| Division Total | 722,467 | 719,949 | 573,713 | 867,078 | 746,887 | 824,645 | 77,758 | 10.41% |
| 5900 – Housing and Community Services | | | | | | | | |
| Personnel Expenses | - | - | - | 329,905 | 280,037 | 259,852 | (20,185) | (7.21%) |
| Other Operating Expenses | - | - | - | 30,098 | 20,508 | 47,401 | 26,893 | 131.13% |
| Division Total | - | - | - | 360,003 | 300,545 | 307,253 | 6,708 | 2.23% |
| Total Housing and Community Development | 1,683,212 | 1,573,904 | 1,475,304 | 2,688,201 | 2,061,576 | 2,640,193 | 578,617 | 28.07% |
| Communications/Media | | | | | | | | |
| 6000 – Communications/Media | | | | | | | | |
| Personnel Expenses | 408,603 | 430,168 | 522,253 | 562,219 | 562,219 | 591,846 | 29,627 | 5.27% |
| Other Operating Expenses | 120,727 | 128,987 | 162,805 | 237,493 | 238,056 | 229,134 | (8,922) | (3.75%) |
| Division Total | 529,330 | 559,155 | 685,058 | 799,712 | 800,275 | 820,980 | 20,705 | 2.59% |
| Total Communications/Media | 529,330 | 559,155 | 685,058 | 799,712 | 800,275 | 820,980 | 20,705 | 2.59% |
| Library | | | | | | | | |
| 7000 – Library | | | | | | | | |
| Personnel Expenses | 1,073,370 | 1,071,828 | 1,084,356 | 1,136,449 | 1,122,449 | 1,185,728 | 63,279 | 5.64% |
| Other Operating Expenses | 148,981 | 103,949 | 117,330 | 150,280 | 156,431 | 169,905 | 13,474 | 8.61% |
| Division Total | 1,222,351 | 1,175,777 | 1,201,686 | 1,286,729 | 1,278,880 | 1,355,633 | 76,753 | 6.00% |
| 7200 – Computer Center | | | | | | | | |
| Personnel Expenses | 94,677 | 98,367 | 115,211 | 148,018 | 148,418 | 133,099 | (15,319) | (10.32%) |
| Other Operating Expenses | 634 | 53 | 1,287 | 4,315 | 1,896 | 2,500 | 604 | 31.86% |
| Division Total | 95,311 | 98,420 | 116,498 | 152,333 | 150,314 | 135,599 | (14,715) | (9.79%) |
| Total Library | 1,317,662 | 1,274,197 | 1,318,184 | 1,439,062 | 1,429,194 | 1,491,232 | 62,038 | 4.34% |
| All Division Personnel Total | 17,192,044 | 16,748,202 | 17,945,761 | 19,984,999 | 19,059,085 | 20,667,211 | 1,608,126 | 8.44% |
| All Division Operating Exp Total | 4,443,644 | 4,478,192 | 5,137,575 | 6,625,827 | 6,143,099 | 5,962,731 | (180,368) | (2.94%) |
| Citywide Total | 21,635,688 | 21,226,394 | 23,083,336 | 26,610,826 | 25,202,184 | 26,629,942 | 1,427,758 | 5.67% |

Fund Summaries

| | Audited | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) Proj. FY23 | Change (%) Proj. FY23 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------------|
| <u>EXPENDITURES BY DIVISION</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY23</u> | <u>FY24</u> | <u>FY24</u> | <u>FY24</u> |
| Inter-Departmental | | | | | | | | |
| Workers Compensation | 510,870 | 407,884 | 549,273 | 564,800 | 540,000 | 614,100 | 74,100 | 13.72% |
| Other Fringe Benefits | 43,341 | 35,684 | 58,545 | 41,000 | 78,200 | 79,000 | 800 | 1.02% |
| Recognition Non-Cash | 1,093 | 17,003 | 4,189 | 10,000 | 1,000 | 8,000 | 7,000 | 700.00% |
| Safety and Wellness | - | - | - | - | - | - | - | - |
| Training | 958 | - | 4,000 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| Tuition Reimbursement | 7,578 | 5,724 | 3,672 | 7,000 | 7,000 | 8,000 | 1,000 | 14.29% |
| Litigation Hearing | 153 | 2,500 | - | 2,500 | 2,500 | 2,600 | 100 | 4.00% |
| Emergency Supplies | 8,170 | 1,144 | - | 1,000 | 1,300 | 2,500 | 1,200 | 92.31% |
| General Insurance | - | - | 156,943 | 185,600 | 166,700 | 186,062 | 19,362 | 11.61% |
| General Contingency | - | - | - | 135,281 | - | 145,109 | 145,109 | - |
| Council Priorities | - | - | - | - | - | - | - | - |
| Community Festivals | 17,500 | - | 3,390 | 20,000 | 15,000 | 17,000 | 2,000 | 13.33% |
| Fourth of July Expenses | 18,745 | - | - | 20,000 | 20,000 | 20,000 | - | 0.00% |
| Provision for Allowance | (5,670) | 10,233 | 911 | 10,000 | 2,000 | 5,000 | 3,000 | 150.00% |
| Fees, Penalty & Bad Debt Expense | - | 534 | 11,408 | - | - | - | - | - |
| Covid-19 Emergency Assist Expenditures | 55,000 | 435,763 | 200 | - | - | - | - | - |
| Art Commission | - | - | - | - | - | - | - | - |
| Grants | 140,449 | 139,366 | 200,602 | 20,000 | 20,000 | - | (20,000) | (100.00%) |
| Partnership Program | 87,484 | 65,000 | | 135,000 | 135,000 | 75,000 | (60,000) | (44.44%) |
| Housing Fund Expenditures | 10,000 | 442,970 | 30,000 | 50,000 | 20,000 | 50,000 | 30,000 | 150.00% |
| Supplemental Tax Rebate Program | - | - | - | - | - | 35,000 | 35,000 | - |
| Tax Rebate Program | 117,358 | 132,590 | 128,331 | 150,000 | 135,000 | 140,000 | 5,000 | 3.70% |
| Total Inter-Departmental | 1,013,029 | 1,696,395 | 1,151,464 | 1,358,181 | 1,149,700 | 1,393,371 | 243,671 | 21.19% |
| | | | | | | | | |
| Capital Outlay | 2,555,998 | 2,633,828 | 1,883,864 | 7,921,778 | 7,627,484 | 2,529,377 | (5,098,107) | (66.84%) |
| Debt Service | 916,402 | 742,990 | 891,309 | 740,712 | 740,712 | 741,663 | 951 | 0.13% |
| Transfer to Other Funds | - | - | - | - | - | - | - | - |
| General Fund Total Expenditures | 26,121,117 | 26,299,607 | 27,009,973 | 36,631,497 | 34,720,080 | 31,294,353 | (3,425,727) | (9.87%) |

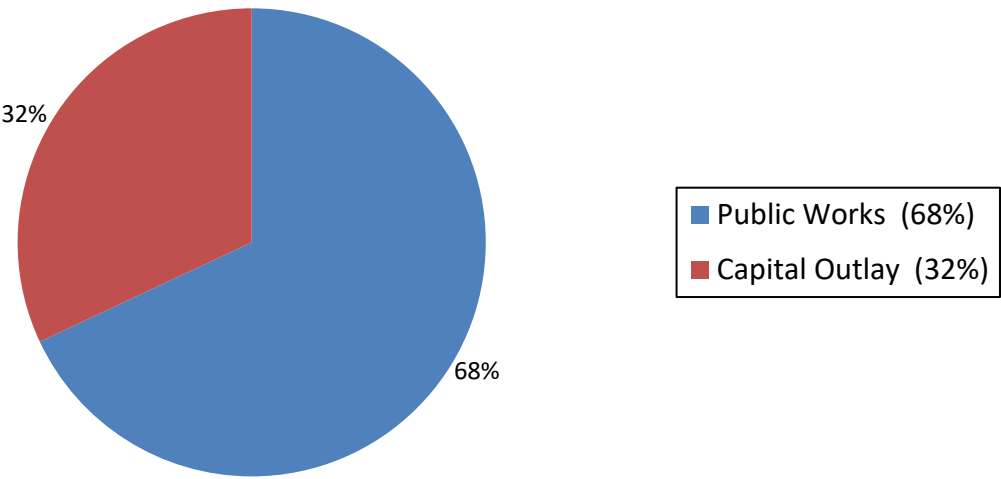
Stormwater Management Fund Summary

| | Audited | Audited | Adjusted | Projected | Adopted | Change (\$) | Change (%) |
|---|----------------|------------------|------------------|------------------|----------------|----------------------|----------------------|
| | FY21 | FY22 | FY23 | FY23 | FY24 | Proj. FY23 - FY24 | Proj. FY23 - FY24 |
| REVENUES | | | | | | | |
| Licenses and permits | 15,290 | 5,331 | 4,500 | 4,500 | 4,500 | - | 0.00% |
| Charges for service | 580,508 | 746,369 | 754,875 | 770,625 | 771,000 | 375 | 0.05% |
| Miscellaneous | 2,350 | 5,171 | 2,000 | 2,500 | 2,500 | - | - |
| Total Revenues | 598,148 | 756,871 | 761,375 | 777,625 | 778,000 | 375 | 0.05% |
| EXPENDITURES | | | | | | | |
| Public Works | 392,447 | 552,760 | 617,092 | 606,580 | 531,781 | (74,799) | (12.33%) |
| Capital outlay | 5,997 | 143,098 | 774,902 | 774,902 | 250,000 | (524,902) | (67.74%) |
| Total Expenditures | 398,444 | 695,858 | 1,391,994 | 1,381,482 | 781,781 | (599,701) | (43.41%) |
| Excess (deficiency) of revenues over expenditures | 199,704 | 61,013 | (630,619) | (603,857) | (3,781) | 600,076 | (99.37%) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in (out) | - | 65,000.00 | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | 65,000.00 | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | 199,704 | 126,013 | (630,619) | (603,857) | (3,781) | 600,076 | (99.37%) |
| FUND BALANCE | | | | | | | |
| Beginning of year (\$) | 393,893 | 593,597 | 719,610 | 719,610 | 115,753 | (603,857) | (83.91%) |
| End of year (\$) | 593,597 | 719,610 | 88,991 | 115,753 | 111,972 | (3,781) | (3.27%) |

Note: Beginning in Fiscal Year 2022, the stormwater fee was recalculated to support the increase in project costs.

Stormwater Management Fund Expenditure by Activity

| | |
|----------------------|-----------|
| TOTAL EXPENDITURES | \$781,781 |
| Public Works (68%) | \$531,781 |
| Capital Outlay (32%) | \$250,000 |



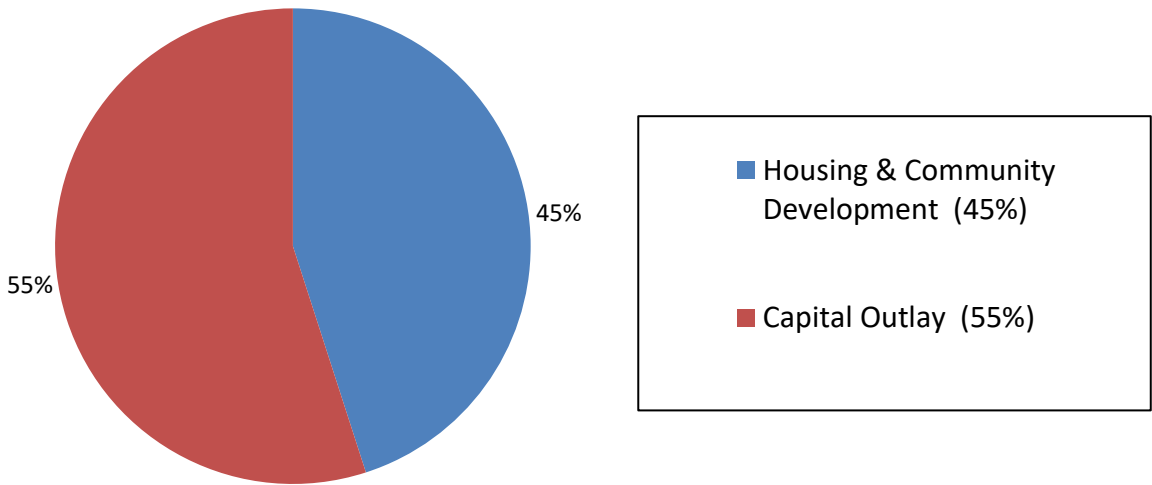
Special Revenue Fund Summary

| | Audited FY21 | Audited FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj. FY23 - FY24 | Change (%) Adj. FY23 - FY24 |
|---|-----------------|-----------------|--------------------|--------------------|------------------|-------------------------------------|--------------------------------------|
| REVENUES | | | | | | | |
| Intergovernmental | 760,905 | 744,247 | 3,879,508 | 2,672,311 | 1,910,928 | (761,383) | (28.49%) |
| Miscellaneous | 7,839 | 107,993 | 45,000 | 3,305 | 3,305 | - | 0.00% |
| Total Revenues | 768,744 | 852,240 | 3,924,508 | 2,675,616 | 1,914,233 | (761,383) | (28.46%) |
| EXPENDITURES | | | | | | | |
| General Government | - | - | - | 100.00 | 100.00 | - | 0.00% |
| Public Works | - | 100,000 | 10,000 | 10,000 | - | (10,000) | (100.00%) |
| Housing and Community Development | 22,709 | 152,314 | 2,601,428 | 1,985,000 | 954,406 | (1,030,594) | (51.92%) |
| Library | - | - | 20,000 | 21,328 | - | (21,328) | (100.00%) |
| Capital outlay | 603,348 | 462,548 | 4,085,504 | 3,407,878 | 1,164,965 | (2,242,913) | (65.82%) |
| Total Expenditures | 626,057 | 714,862 | 6,716,932 | 5,424,306 | 2,119,471 | (3,304,835) | (60.93%) |
| Excess (deficiency) of revenues over expenditures | 142,687 | 137,378 | (2,792,424) | (2,748,690) | (205,238) | 2,543,452 | (92.53%) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in (out) | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | 142,687 | 137,378 | (2,792,424) | (2,748,690) | (205,238) | 2,543,452 | (92.53%) |
| FUND BALANCE | | | | | | | |
| Beginning of year (\$) | 3,460,823 | 3,603,510 | 3,740,888 | 3,740,888 | 992,198 | (2,748,690) | (73.48%) |
| End of year (\$) | 3,603,510 | 3,740,888 | 948,464 | 992,198 | 786,960 | (205,238) | (20.69%) |

Note: As of June 30, 2024, the ending fund reserve restricted for cable equipment purchases will be \$759,268, and other Capital Improvement Project will be \$27,693. The fund balance reduction in FY23 is due to the use of \$2.5 million for the Library Construction Project.

Special Revenue Funds Expenditures by Activity

| | |
|---------------------------------------|-------------|
| TOTAL EXPENDITURES | \$2,119,471 |
| General Government (0%) | \$100 |
| Housing & Community Development (45%) | \$954,406 |
| Capital Outlay (55%) | \$1,164,965 |



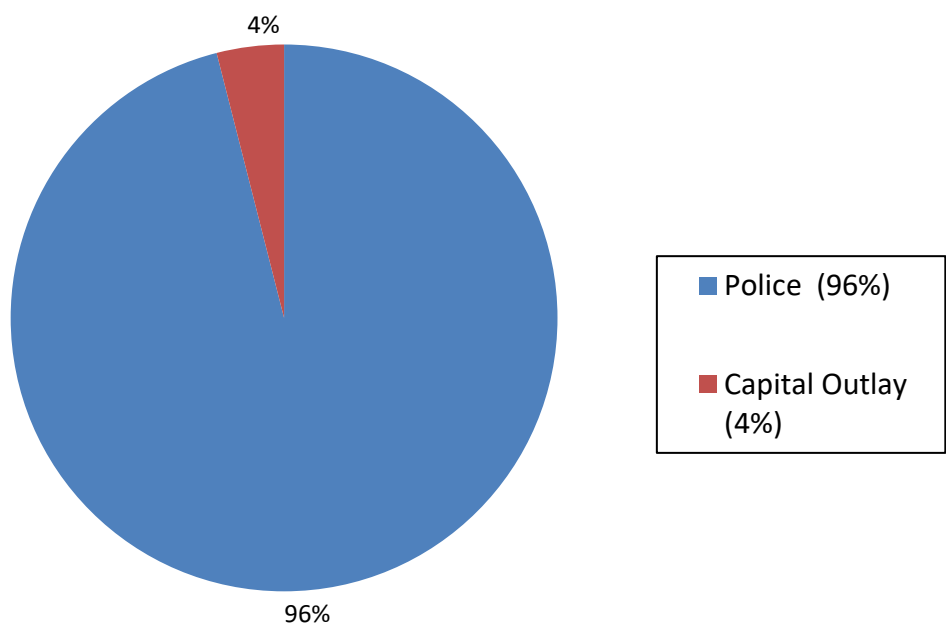
Speed Camera Fund Summary

| | Audited FY21 | Audited FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj. FY23 - FY24 | Change (%) Adj. FY23 - FY24 |
|---|-----------------|-----------------|------------------|-------------------|------------------|-------------------------------------|--------------------------------------|
| REVENUES | | | | | | | |
| Fines and forfeitures - Red Light Cam | - | - | 840,000 | 450,000 | 1,300,000 | 850,000 | 188.89% |
| Fines and forfeitures - Speed Camera | 817,201 | 996,767 | 1,100,000 | 850,000 | 850,000 | - | 0.00% |
| Use of money and property | 878 | 796 | 650 | 1,000 | 1,000 | - | - |
| Total Revenues | 818,079 | 997,563 | 1,940,650 | 1,301,000 | 2,151,000 | 850,000 | 65.33% |
| EXPENDITURES | | | | | | | |
| Police | 796,863 | 841,715 | 1,471,733 | 1,392,750 | 1,657,182 | 264,432 | 18.99% |
| Capital Outlay | 26,946 | 55,990 | 336,000 | 326,000 | 68,500 | (257,500) | (78.99%) |
| Total Expenditures | 823,809 | 897,705 | 1,807,733 | 1,718,750 | 1,725,682 | 6,932 | 0.40% |
| Excess (deficiency) of revenues over expenditures | (5,730) | 99,858 | 132,917 | (417,750) | 425,318 | 843,068 | (201.81%) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in (out) | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | (5,730) | 99,858 | 132,917 | (417,750) | 425,318 | 843,068 | (201.81%) |
| FUND BALANCE | | | | | | | |
| Beginning of year (\$) | 573,186 | 567,456 | 667,314 | 667,314 | 249,564 | (417,750) | (62.60%) |
| End of year (\$) | 567,456 | 667,314 | 800,231 | 249,564 | 674,882 | 425,318 | 170.42% |

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

Speed Camera Fund Expenditure

| | |
|---------------------|-------------|
| TOTAL EXPENDITURES | \$1,725,682 |
| Police (96%) | \$1,657,182 |
| Capital Outlay (4%) | \$68,500 |



ARPA Fund Summary

| | Audited FY21 | Audited FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj. FY23 - FY24 | Change (%) Proj. FY23 - FY24 |
|--|-----------------|------------------|-------------------|-------------------|------------------|-------------------------------------|------------------------------------|
| REVENUES | | | | | | | |
| Intergovernmental (Treasury) | - | 791,662 | 8,731,862 | 8,738,397 | - | (8,738,397) | (100.00%) |
| Use of money and property | - | 272 | - | 1,100 | 1,100 | - | 0.00% |
| Total Revenues | - | 791,934 | 8,731,862 | 8,739,497 | 1,100 | (8,738,397) | (99.99%) |
| EXPENDITURES | | | | | | | |
| Administrative Salaries & Fringe | - | 326,503 | 636,680 | 175,727 | 402,412 | 226,685 | 129.00% |
| General Government | - | - | 2,838,999 | 1,319,800 | 507,212 | (812,588) | (61.57%) |
| Police | - | - | 350,000 | 102,500 | 275,000 | 172,500 | 168.29% |
| Public Works | - | - | 500,000 | 150,000 | 350,000 | 200,000 | 133.33% |
| Housing and Community Development | - | 465,159 | 1,797,001 | 1,134,001 | 1,288,000 | 153,999 | 13.58% |
| Recreation | - | - | 145,000 | 170,000 | 150,000 | (20,000) | (11.76%) |
| Library | - | - | 189,000 | 36,835 | 189,165 | 152,330 | 413.55% |
| Capital outlay | - | - | 3,623,825 | 1,623,824 | 4,780,657 | 3,156,833 | 194.41% |
| Total Expenditures | - | 791,662 | 10,080,505 | 4,712,687 | 7,942,446 | 3,229,759 | 68.53% |
| Excess (deficiency) of revenues over expenditures | - | 272 | (1,348,643) | 4,026,810 | (7,941,346) | (11,968,156) | (297.21%) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in (out) | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | - | 272 | (1,348,643) | 4,026,810 | (7,941,346) | (11,968,156) | (297.21%) |
| FUND BALANCE | | | | | | | |
| Beginning of year (\$) | - | - | 272 | 272 | 4,027,082 | 4,026,810 | - |
| End of year (\$) | - | 272.00 | (1,348,371) | 4,027,082 | (3,914,264) | (7,941,346) | (197.20%) |
| Total Unearned Revenue** | - | 6,756,300 | 5,407,929 | 10,783,382 | 6,869,118 | (3,914,264) | (36.30%) |

**Note: The City received the first tranche of the ARPA Fund totaling \$8,731,862 in FY22 and received the second tranche \$8,739,862 in FY23. Governmental funds report advanced revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Also, it defers revenue recognition in connection with resources that have been received but not earned to unearned revenue. In FY22 the reported unearned revenue in the ARPA Fund was \$6,756,300.

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General Government



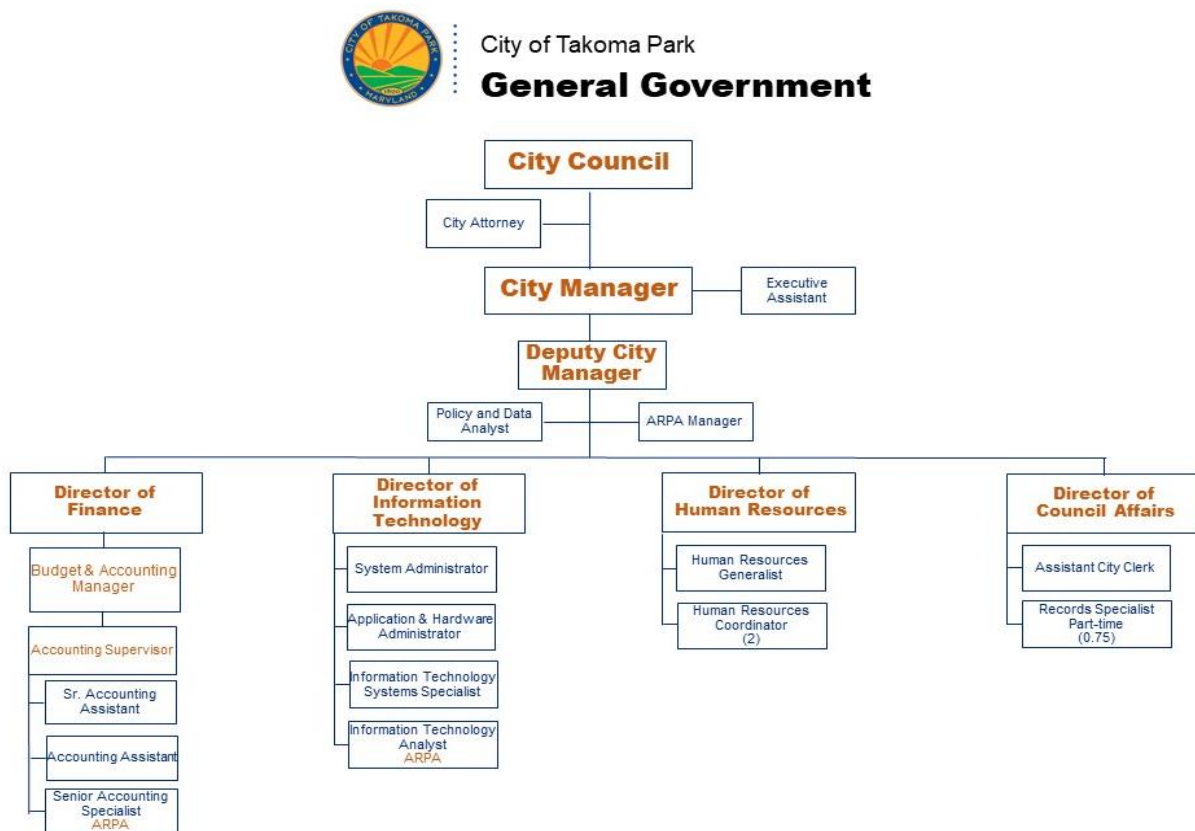
| | |
|----------------------------|-----|
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| City Manager’s Office..... | 87 |
| Finance | 92 |
| Legal Services | 97 |
| Information Systems..... | 100 |
| Human Resources | 105 |
| City Clerk..... | 109 |

Department Summary

The General Government Department is comprised of the elected branch of the City government and support staff to the City Council, including the Office of the City Manager, the City Attorney, and the City Clerk. Expenditures for internal service divisions that provide support to all City departments are also included in the General Government Department.

These functions are accounted for in seven divisions. They are **Legislative, City Management, Finance, City Clerk, Legal Services, Human Resources, and Information Systems.**

Department Organizational Chart



Department Summaries

Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|---|--------------------|-------------|---------------|--------------|-----------------------|
| City Council | | | | | |
| Mayor | 32,640.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Councilmember | 24,480.00 | 1.00 | 1.00 | 1.00 | - |
| Total City Council Members * | 179,520.00 | 7.00 | 7.00 | 7.00 | - |
| City Manager's Office 1120 | | | | | |
| City Manager | 211,828.50 | 1.00 | 1.00 | 1.00 | - |
| Deputy City Manager | 172,427.61 | 1.00 | 1.00 | 1.00 | - |
| Public Admin Specialist/Snr Policy & Data Analyst | 45,045.68 | 1.00 | 1.00 | 1.00 | - |
| Assist to the CM/Exec Assistant | 59,039.26 | - | 1.00 | 1.00 | - |
| Total City Manager's Office FTE | 488,341.06 | 3.00 | 4.00 | 4.00 | - |
| FTEs with benefits | 533,386.06 | 3.00 | 4.00 | 4.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total City Manager's Office FTE | 488,341.06 | 3.00 | 4.00 | 4.00 | - |
| Finance 1130 | | | | | |
| Director of Finance | 148,949.46 | 1.00 | 1.00 | 1.00 | - |
| Budget & Accounting Manager | 99,324.98 | 1.00 | 1.00 | 1.00 | - |
| Accounting Supervisor | 76,673.63 | 1.00 | 1.00 | 1.00 | - |
| Payroll & Accounting Specialist | - | 1.00 | - | - | - |
| Sr Accounting Assistant | 57,688.93 | - | 1.00 | 1.00 | - |
| Accounting Assistant | 50,581.36 | 1.00 | 1.00 | 1.00 | - |
| Accounting Assistant-Part time | - | 0.50 | - | - | - |
| Total Finance FTE | 433,218.36 | 5.50 | 5.00 | 5.00 | - |
| FTEs with benefits | 433,218.36 | 5.50 | 5.00 | 5.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Finance FTE | 433,218.36 | 5.50 | 5.00 | 5.00 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|--|-----------------------|----------------|------------------|-----------------|---------------------------------|
| Information Systems 1150 | | | | | |
| Information Technology Director | 134,207.45 | 1.00 | 1.00 | 1.00 | - |
| Network/System Engineer Technician | 87,447.58 | 1.00 | 1.00 | 1.00 | - |
| Application & Hardware Administrator | 91,589.27 | 1.00 | 1.00 | 1.00 | - |
| IT Systems Specialist | 75,350.72 | 1.00 | 1.00 | 1.00 | - |
| Total Information Systems FTE | 388,595.02 | 4.00 | 4.00 | 4.00 | - |
| FTEs with benefits | 388,595.02 | 4.00 | 4.00 | 4.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Information Systems FTE | 388,595.02 | 4.00 | 4.00 | 4.00 | - |
| Human Resources 1160 | | | | | |
| Human Resources Director | 130,270.04 | 1.00 | 1.00 | 1.00 | - |
| Human Resources Generalist | 80,175.95 | 1.00 | 1.00 | 1.00 | - |
| Human Resources Coordinator | 71,943.34 | 1.00 | 1.00 | 1.00 | - |
| Human Resources Coordinator | 67,783.89 | - | 1.00 | 1.00 | - |
| Total Human Resources FTE | 350,173.22 | 3.00 | 4.00 | 4.00 | - |
| FTEs with benefits | 350,173.22 | 3.00 | 4.00 | 4.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Human Resources FTE | 350,173.22 | 3.00 | 4.00 | 4.00 | - |
| City Clerk | | | | | |
| City Clerk/Director of Council Affairs | 130,270.03 | 1.00 | 1.00 | 1.00 | - |
| Assistant City Clerk | 75,022.64 | 1.00 | 1.00 | 1.00 | - |
| Records Specialist | 43,734.94 | 0.75 | 0.75 | 0.75 | - |
| Total City Clerk FTE | 249,027.62 | 2.75 | 2.75 | 2.75 | - |
| FTEs with benefits | 249,027.62 | 2.75 | 2.75 | 2.75 | - |
| FTEs without benefits | - | - | - | - | - |
| Total City Clerk FTE | 249,027.62 | 2.75 | 2.75 | 2.75 | - |
| ARPA | | | | | |
| ARPA Manager - City Manager's Office | 127,500.00 | - | 1.00 | 1.00 | - |
| Sr. Accounting Specialist - Finance | 64,260.00 | - | 1.00 | 1.00 | - |
| IT Analyst - Information Systems | 76,500.00 | - | 1.00 | 1.00 | - |
| Total ARPA FTE | 268,260.00 | - | 3.00 | 3.00 | - |
| FTEs with benefits | 268,260.00 | - | 3.00 | 3.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total ARPA FTE | 268,260.00 | - | 3.00 | 3.00 | - |
| Total General Government Department FTE | 2,108,107.66 | 18.25 | 22.75 | 22.75 | - |

* City Council Members are not included in the FTE totals.

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|--------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Passport Service</i> | 45,150 | 35,000 | 45,000 | 45,000 | - | 0.00% |
| <i>Investment Earnings</i> | (22,262) | 216,000 | 245,000 | 250,000 | 5,000 | 2.04% |
| <i>Subtotal</i> | 22,888 | 251,000 | 290,000 | 295,000 | 5,000 | 1.99% |
| <i>General Fund</i> | 3,762,751 | 4,252,700 | 3,964,555 | 4,138,239 | 173,685 | 4.38% |
| <i>Department Total</i> | 3,785,639 | 4,503,700 | 4,254,555 | 4,433,239 | 178,685 | 4.20% |

| <i>Dept. Expenditures by Division (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Legislative</i> | 185,658 | 395,387 | 362,769 | 325,040 | (37,728) | (10.40%) |
| <i>General Management</i> | 792,399 | 794,255 | 794,105 | 806,552 | 12,447 | 1.57% |
| <i>Finance</i> | 696,918 | 767,171 | 741,064 | 758,745 | 17,681 | 2.39% |
| <i>Legal Services</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| <i>Information Systems</i> | 769,491 | 898,741 | 824,157 | 907,955 | 83,798 | 10.17% |
| <i>Human Resources</i> | 576,321 | 815,944 | 704,199 | 801,404 | 97,205 | 13.80% |
| <i>City Clerk</i> | 370,873 | 372,203 | 368,261 | 364,443 | (3,818) | (1.04%) |
| <i>Department Total</i> | 3,785,639 | 4,503,700 | 4,254,555 | 4,433,239 | 178,685 | 4.20% |

Department Summaries

| <i>Dept. Expenditures by Type (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 1,791,144 | 2,078,213 | 1,940,382 | 2,088,875 | 148,493 | 7.65% |
| <i>Fringe Benefits</i> | 646,670 | 672,008 | 633,614 | 779,041 | 145,427 | 22.95% |
| <i>Overtime</i> | 15,176 | 20,500 | 19,500 | 18,600 | (900) | (4.62%) |
| <i>Employee Recognition</i> | 58,450 | 1,500 | 1,500 | 4,000 | 2,500 | 166.67% |
| <i>Contractual Labor</i> | 21,352 | 5,000 | - | - | - | 0.00% |
| <i>Personnel Subtotal</i> | 2,532,792 | 2,777,222 | 2,594,996 | 2,890,516 | 295,520 | 10.64% |
| <i>Supplies</i> | 10,194 | 15,190 | 15,090 | 13,550 | (1,540) | (10.21%) |
| <i>Computer Expenditures</i> | 16,009 | 12,350 | 14,950 | 27,760 | 12,810 | 85.69% |
| <i>Services and Charges</i> | 1,039,646 | 1,372,095 | 1,350,807 | 1,176,336 | (174,471) | (12.92%) |
| <i>Communications</i> | 28,985 | 30,867 | 33,810 | 50,990 | 17,180 | 50.81% |
| <i>Office Expenditures</i> | 8,562 | - | - | - | - | 0.00% |
| <i>Transportation</i> | - | 300 | 150 | 350 | 200 | 133.33% |
| <i>Committee Stipends</i> | 4,200 | 35,000 | 18,000 | 18,000 | - | 0.00% |
| <i>Conferences, Training, & Dues</i> | 97,903 | 143,277 | 122,552 | 124,724 | 2,172 | 1.77% |
| <i>Recruitment</i> | 46,103 | 32,500 | 32,500 | 121,963 | 89,463 | 275.27% |
| <i>Special Events & Programs</i> | 1,244 | 84,900 | 71,700 | 9,050 | (62,650) | (87.38%) |
| <i>Operating Exp Subtotal</i> | 1,252,847 | 1,726,479 | 1,659,558 | 1,542,723 | (116,835) | (6.77%) |
| <i>Department Total</i> | 3,785,639 | 4,503,700 | 4,254,555 | 4,433,239 | 178,685 | 4.20% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures for Fiscal Year 2023 are expected to be \$249,145, or 6 percent less than budget due to personnel cost savings from open staff positions and less than anticipated spending on services and charges; election expenses; and conferences, training and dues.

Fiscal Year 2024 Budget Highlights:

- Department expenditures are \$4,433,239, a 4 percent increase, compared to the projected amount for Fiscal Year 2023 due mainly to personnel cost increases. The increase is offset by lower planned spending for contract services and charges.
- Personnel costs are 65 percent of department expenditure and increase by \$295,520 or 11 percent, compared to the projected amount for Fiscal Year 2023 to reflect the increase in fringe benefit costs and to provide funding for positions that were open or partly-open for Fiscal Year 2023 but expected to be staffed for Fiscal Year 2024.
- Department FTEs remain unchanged.
- Operating expenses are 35 percent of department expenditure and decrease by \$116,835, or 7 percent, compared to the projected amount for Fiscal Year 2023 to reflect the expected savings from replacing two Human Resources systems with a new (HRIS) system, and reduced spending for special events and programs which include elections. There are no elections planned for Fiscal Year 2024.
- Recruitment costs increase by \$89,463 due to the inclusion of funding for hiring a City Manager as well as personnel for other open positions.

Legislative

Division Purpose:

Accounts for salary and fringe benefits costs of the seven members of the City Council and other expenses related to the activities of the Council. Costs for the biennial City elections are accounted for in this division.

Expenditure Tables

| <i>Division</i> <i>Expenditures</i> | <i>Actual</i> <i>FY22</i> | <i>Adjusted</i> <i>FY23</i> | <i>Projected</i> <i>FY23</i> | <i>Adopted</i> <i>FY24</i> | <i>Change (\$)</i> <i>Proj FY23-</i> <i>FY24</i> | <i>Change (%)</i> <i>Proj FY23-</i> <i>FY24</i> |
|--|------------------------------|--------------------------------|---------------------------------|-------------------------------|--|---|
| <i>Legislative</i> | 185,658 | 395,387 | 362,769 | 325,040 | (37,728) | (10.40%) |
| <i>Division Total</i> | 185,658 | 395,387 | 362,769 | 325,040 | (37,728) | (10.40%) |

| <i>Division Expenditures</i> <i>by Type</i> | <i>Actual</i> <i>FY22</i> | <i>Adjusted</i> <i>FY23</i> | <i>Projected</i> <i>FY23</i> | <i>Adopted</i> <i>FY24</i> | <i>Change (\$)</i> <i>Proj FY23-</i> <i>FY24</i> | <i>Change (%)</i> <i>Proj FY23-</i> <i>FY24</i> |
|--|------------------------------|--------------------------------|---------------------------------|-------------------------------|--|---|
| <i>Wages</i> | 88,473 | 163,199 | 163,199 | 179,520 | 16,321 | 10.00% |
| <i>Fringe Benefits</i> | 37,739 | 45,222 | 45,222 | 49,405 | 4,183 | 9.25% |
| <i>Personnel Subtotal</i> | 126,212 | 208,421 | 208,421 | 228,925 | 20,504 | 9.84% |
| <i>Supplies</i> | - | 750 | 750 | 450 | (300) | (40.00%) |
| <i>Services and Charges</i> | 36,827 | 38,000 | 37,782 | 43,765 | 5,983 | 15.84% |
| <i>Communications</i> | 3,336 | 3,866 | 3,866 | 4,500 | 634 | 16.41% |
| <i>Transportation</i> | - | 300 | 150 | 350 | 200 | 133.33% |
| <i>Committee Stipends</i> | 4,200 | 35,000 | 18,000 | 18,000 | - | 0.00% |
| <i>Office Expenditures</i> | 55 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 13,784 | 24,150 | 22,100 | 20,000 | (2,100) | (9.50%) |
| <i>Special Events & Programs</i> | 1,244 | 84,900 | 71,700 | 9,050 | (62,650) | (87.38%) |
| <i>Operating Exp Subtotal</i> | 59,446 | 186,966 | 154,348 | 96,115 | (58,233) | (37.73%) |
| <i>Division Total</i> | 185,658 | 395,387 | 362,769 | 325,040 | (37,728) | (10.40%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023

- Division expenditures for Fiscal Year 2023 are projected to be \$32,618, or 8% less than budget due to less than anticipated costs for the 2022 election and committee stipends.

Fiscal Year 2024 Budget Highlights:

- Division expenditures for Fiscal Year 2024 are \$325,040, a decrease of \$37,728, or 10 percent, mainly due to the exclusion of funding for elections which are not scheduled for the fiscal year.
- Personnel costs are 70 percent of the legislative budget.
- Expenditures for wages and fringe benefits increase by \$20,504, or 9 percent, mainly due to full implementation of the City Council and Mayor salary increase that was approved by the prior City Council at the recommendation of the Council Compensation Committee. The base annual salary for the Mayor is \$32,000. For each City Councilmember, the base annual salary is \$24,000.
- Elected officials are not included in the FTE count.
- Services and charges increase by \$5,983, or 16 percent, compared to the projected amount for Fiscal Year 2023. The category includes the contract cost of \$33,765 for the legislative advocate, \$5,000 for language interpreting and translation, and \$5,000 to continue a scholarship program for eligible Takoma Park students attending Montgomery College.
- For Fiscal Year 2024, \$20,000 is budgeted for Conferences, Training, and Dues. Frequently attended conferences are the National League of Cities (NLC) City Summit, the NLC Congressional City Conference, the Maryland Municipal League (MML) Summer and Fall Conferences, and the Maryland Mayor's Association Conference. Not all members of Council attend each conference. The category also includes dues for the National League of Cities, the Maryland Mayors Association, and the MML Montgomery Chapter dues.
- The Fiscal Year 2024 adopted budget includes \$18,000 for stipend payments to board, commission, and committee members who opt in to receive \$40 per meeting attended.

- Expenses related to City Council meetings, events, receptions, awards, and recognitions (\$4,400) are included in the Special Events and Programs category. Also included is non-stipend board and committee support (\$3,250), and election-related expenses (\$1,400). Expenses in this category are 87 percent less than the projected amount for Fiscal Year 2023. City elections will not be held in Fiscal Year 2024.



City Manager's Office

Division Purpose:

The City Manager's Office provides oversight for the daily operations of the City as well as professional recommendations to the City Council and to the administrative leadership of the City Government. The City Manager's Office carries out the policies, programs, ordinances and resolutions approved by City Council; manages municipal services, departments and positions as outlined in the City Charter and Municipal City Code; informs City Council of the City's financial condition and future financial needs; and prepares reports for the City Council concerning the affairs of the City.

Management Objectives:

- Recruit, develop, and maintain a diverse and well-trained workforce.
- Maintain and improve the City's financial conditions.
- Manage the City government in accordance with the parameters of the City's operating and capital budget.
- Promote and participate in racial equity programs and initiatives.
- Assess workforce needs and lead implementation of organizational development initiatives including pay equity
- Strengthen the City's economic development base, environmental sustainability, quality of life, and fiscal sustainability position through effective leadership and management.
- Assist City departments and coordinate across departments to meet the expectations of the organization.
- Hold employees accountable and recognize exceptional staff performance.
- Promote the interests of the City with other levels of government.
- Prepare the City for any natural disasters or other unanticipated emergencies.

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>City Manager's Office</i> | 792,399 | 794,255 | 794,105 | 806,552 | 12,447 | 1.57% |
| <i>Division Total</i> | 792,399 | 794,255 | 794,105 | 806,552 | 12,447 | 1.57% |

| <i>Division Expenditures by Type (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 455,823 | 505,615 | 505,615 | 488,341 | (17,274) | (3.42%) |
| <i>Fringe Benefits</i> | 140,219 | 147,183 | 147,183 | 183,710 | 36,527 | 24.82% |
| <i>Overtime</i> | 157 | 500 | 500 | 1,000 | 500 | 100.00% |
| <i>Employee Recognition</i> | 17,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 613,699 | 653,298 | 653,298 | 673,051 | 19,753 | 3.02% |
| <i>Supplies</i> | 1,999 | 6,190 | 6,190 | 5,000 | (1,190) | (19.22%) |
| <i>Computer Expenditures</i> | 1,050 | 500 | 500 | 4,710 | 4,210 | 842.00% |
| <i>Services and Charges</i> | 94,003 | 52,270 | 52,120 | 37,496 | (14,624) | (28.06%) |
| <i>Communications</i> | 3,648 | 4,300 | 4,300 | 6,295 | 1,995 | 46.40% |
| <i>Office Expenditures</i> | 5,459 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 72,541 | 77,697 | 77,697 | 80,000 | 2,303 | 2.96% |
| <i>Operating Exp Subtotal</i> | 178,700 | 140,957 | 140,807 | 133,501 | (7,306) | (5.19%) |
| <i>Division Total</i> | 792,399 | 794,255 | 794,105 | 806,552 | 12,447 | 1.57% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are projected to be \$150, or less than 1 percent, lower than the budgeted amount for Fiscal Year 2023.

Fiscal Year 2024 Budget Highlights

- The City Manager's Office total budget for Fiscal Year 2024 is \$806,552, an increase of \$12,447, or 2 percent, compared to the projected amount for Fiscal Year 2023.
- Personnel costs for the City Manager's Office are 83 percent of total division budget.
- For Fiscal Year 2024, personnel costs increase by \$19,753, or 3 percent, compared to the projected amount for Fiscal Year 2023. The increase includes \$36,527 for fringe benefits offset by a decrease of \$17,274 for wages due to the Senior Policy and Data Analyst position being put on hold for six months.
- Division FTEs remain unchanged.
- Operating expenses for the division decrease by \$7,306, or 5 percent, compared to the projected amount for Fiscal Year 2023.
- Computer expenditures for the division increase from \$500 in Fiscal Year 2023 to \$4,710 in Fiscal Year 2024 to account for new computer purchases to replace aging computers.
- Services and charges decrease by \$14,624, or 28 percent, compared to the projected Fiscal Year 2023 amount primarily due to a \$16,000 reduction in service contracts costs, partially offset by smaller increases in other service charges.

Fiscal Year 2023 Accomplishments:

- Successfully onboarded a new City Council.
- Maintained a high-level of service to City residents and high-quality programming during a period of significant staff transition in multiple City departments.
- Resumed 100% of City services that were interrupted during the COVID-19 pandemic.
- Executed a Memorandum of Understanding with the Montgomery County Health and Human Services crisis teams to begin a partnership to address pressing mental health and related needs in the community and to move toward a non-policing approach to mental health crisis intervention.

Fiscal Year 2024 Goals:

- Hire a new City Manager and Deputy City Manager.
- Improve the City's financial health and sustainability by working with the City Council and City staff to align priorities with funding; thoughtfully and strategically implementing the Capital Improvement Plan; and facilitating a transparent, informative and engaging budget process.
- Complete the migration to a new City website to better serve residents and staff.
- Develop a new Human Resources Handbook that includes new and updated Human Resource policies that reflect the needs of a modern-day workforce.
- Implement and maintain a comprehensive Human Resources Information System to cover all key areas of full-cycle Human Resources services.
- Begin a comprehensive reclassification study to systematically review and update all job descriptions, class specifications, grade assignments, and the calibration of jobs to the pay structure.
- Provide effective project management of the Library and Community Center Redevelopment projects, including the necessary relocation and continued operations of City services.
- Continue to support the recovery of families and businesses struggling with public health and economic impacts of the pandemic through the implementation of ARPA programs.

Finance

Division Purpose:

Assist the departments of the City government in meeting their service objectives by allocating and tracking the organization's financial resources, processing financial transactions and payroll, and providing information and analyses as a basis of decision making. Bill and collect certain revenue sources and provide assistance to taxpayers and other customers. Safeguard and invest City funds. Prepare internal and external financial reports.

Management Objectives:

- Comply with Generally Accepted Accounting Principles.
- Receive an unmodified audit opinion on financial statements.
- Monitor cash flow needs to maximize investment income.
- Obtain Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.
- Obtain Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States.
- Ensure timely, accurate, and equitable collection of all revenues due to the City.
- Support the City Council, City Manager, and City departments through recommendations on resource allocation, fiscal policy, and efficient operations to advance the Council's interests in fiscal prudence.
- Work with Information Technology staff to investigate and complete the upgrade of the City's financial systems with the Enterprise Resource Planning (ERP) system implementation to align with the American Rescue Plan Act (ARPA) funded Development Plan while continuing to maintain daily operations.
- Work with a contractor to complete the Interactive Online Budget Platform -Balancing Act. The system would help users understand how the City spends its money and make it easier for the City to make budgetary decisions.
- Work with the students in the University of Maryland Smith Business School to investigate and develop a Banking and Socially Responsible Investment Policy.

Department Summaries

Performance/Workload Measures:

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|-------------------|-------------------|
| Unmodified audit opinion | Yes | Yes | Yes |
| Number of Audit Findings | None | None | None |
| Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes |
| Distinguished Budget Presentation Award | Yes | Yes | Yes |
| Percentage of Unassigned Reserve Balance to General Fund Revenue* | 17% | 18% | 18% |
| Number of payroll checks and direct deposits | 5,100 | 5,100 | 5,100 |
| Number of accounts payable checks issued | 3,100 | 3,150 | 3,120 |
| Number of rental license & Refuse bills issued | 550 | 550 | 550 |

*Actual FY22 Unassigned Reserve Balance is based on Comprehensive Annual Financial Report.

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Finance</i> | 696,918 | 767,171 | 741,064 | 758,745 | 17,681 | 2.39% |
| <i>Division Total</i> | 696,918 | 767,171 | 741,064 | 758,745 | 17,681 | 2.39% |

| <i>Division Expenditures by Type (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 391,094 | 425,023 | 425,023 | 433,218 | 8,195 | 1.93% |
| <i>Fringe Benefits</i> | 149,840 | 149,484 | 149,484 | 164,227 | 14,742 | 9.86% |
| <i>Overtime</i> | 1,254 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| <i>Contractual Labor</i> | 15,411 | 5,000 | - | - | - | - |
| <i>Employee Recognition</i> | 12,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 570,098 | 581,007 | 576,007 | 598,945 | 22,938 | 3.98% |
| <i>Supplies</i> | 2,649 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| <i>Computer Expenditures</i> | 400 | 500 | 1,800 | 2,000 | 200 | 11.11% |
| <i>Services and Charges</i> | 115,477 | 164,400 | 148,370 | 140,325 | (8,045) | (5.42%) |
| <i>Communications</i> | 2,138 | 3,114 | 1,057 | 3,145 | 2,088 | 197.54% |
| <i>Conferences, Training, & Dues</i> | 6,155 | 14,650 | 10,330 | 10,830 | 500 | 4.84% |
| <i>Operating Exp Subtotal</i> | 126,820 | 186,164 | 165,057 | 159,800 | (5,257) | (3.18%) |
| <i>Division Total</i> | 696,918 | 767,171 | 741,064 | 758,745 | 17,681 | 2.39% |

Adjusted 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$26,107, or 3 percent less than the adjusted Fiscal Year 2023 budget due mainly to lower than anticipated spending on service charges (audit fees and Montgomery County tax billing) as well as contractual labor.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$758,745, an increase of \$17,681 or 2 percent, compared to the projected amount for Fiscal Year 2023. The increase is due to the personnel costs increases of \$22,938, offset by decreases in operating costs of \$5,257.
- Personnel costs are 79 percent of division expenditures and include a wage increase of \$8,195, or 2 percent; and fringe benefits increase of \$14,742 or 10%, compared to the projected amount for Fiscal Year 2023.
- Division FTEs remain unchanged at five full time employees.
- Services and charges are 19 percent of total division expenditures and decrease by \$8,045, or 5 percent, compared to the projected amount for Fiscal Year 2023. The decrease is mainly due to lower planned spending on investment expenses. Communications charges increase by \$2,088 for the installation of a new telephone system.
- Conferences and training increase by \$500, or 5 percent, compared to the Fiscal Year 2023 projected amount, as staff start to attend more conferences and training that were cancelled for Fiscal Year 2023.

Fiscal Year 2023 Accomplishments:

- Received Certificate of Achievement for Excellence in Budget Document Award for the Adopted Budget for four years in a row. Continue to follow the GFOA guidelines, to implement additional qualitative and quantitative budget information in the Fiscal Year 2023 Adopted Budget and strive for the Certification of Achievement for Excellence for Budget Document.
- Provide guidance and training to cross-departmental staff regarding financial system functions including Budget Management, and Accounts Payable.
- Complete and create a ten-year financial forecast to facilitate the City's Fiscal Year 2024 budget process and include the final forecast plan in the Adopted Budget book.

Fiscal Year 2024 Goals:

- Facilitate progress toward the Council's Priorities in fiscal prudence by improving the required reserve balance. Since the implementation of the Reserve Policy in Fiscal Year 2018, the City's Unassigned Reserve Fund has been maintained consistently at a level higher than 17 percent of the City's General Fund total revenue.
- Monitor cash flow to maximize investment income by gradually shifting a small percentage of liquid cash to US Treasury Bond, Credit Union Certificate of Deposit and laddering short-term investment.
- Hire an ARPA funded Senior Accounting Specialist who will assist the Accounting and Budget Manager in budget document preparation and budgeting software improvement.
- Complete the Community Engagement Budgeting Platform -Balancing Act. The system would help users understand how the City spends its money and make budgetary decisions. The software program will provide Interactive Online tools for Tax-receipts and prioritizing the Council Priorities.

Legal Services

Division Purpose

Accounts for the cost of legal services. The City Attorney is appointed by the City Council and serves as the primary legal advisor to the City Council, the City Manager, City staff, and City boards and commissions. The City Attorney's Office also represents the City in litigation and hearings and prosecutes violations of the City Code. The City has specialized counsel for employment and labor matters, and other matters as needed.

Management Objectives

- Provide legal representation to the City Council and staff that protects the current and future interests of the City, in a timely fashion.
- Monitor evolving legal issues and changes in law that may impact the City of Takoma Park.
- Provide specialized advice to the City Council and staff on labor, development, and other legal matters.

Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|-----------------------------------|---------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>Division Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Legal</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| <i>Division Total</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |

| <i>Division Expenditures</i> | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|-------------------------------|---------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>by Type (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Services and Charges</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| <i>Operating Exp Subtotal</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |
| <i>Division Total</i> | 393,979 | 460,000 | 460,000 | 469,100 | 9,100 | 1.98% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023

- Division expenditures for Fiscal Year 2023 are projected to be as budgeted.

Fiscal Year 2024 Budget Highlights

- The budget for legal services for Fiscal Year 2024 is \$469,100, an increase of \$9,100, or 2 percent, compared to the projected amount for Fiscal Year 2023.
- In March 2023, the City Council approved a resolution amending the Agreement for General Municipal Services Between Karpinski, Cornbrooks & Karp and the City of Takoma Park, increasing the firm's rates for associates, paralegals, law clerks and partners.
- The overall department budget increase of 2 percent is expected to provide sufficient funding for the legal rate adjustments based on the actual average activity in Fiscal Years 2021 and 2022.

Information Systems

Division Purpose:

The Information Systems Division provides leadership and support for all City technical activities. Through the use of computer and communications systems, the division implements and supports technologies that enable City staff to achieve their departmental goals.

Management Objectives:

- Ensure that network infrastructure and equipment is maintained and serviced using best practices to provide maximum up-time. Maintain backups of critical software and data.
- Maintain the City's disaster recovery plan and respond to current and emerging threats to ensure the uninterrupted operation of the City's technology services.
- Continue supporting the City-wide move toward process automation, paperless operations and other green computing initiatives that promote the City's sustainability priorities.
- Continue to implement strategies recommended in the IT Strategic Plan.
- Utilize the Technology Steering Committee's technology investment strategy for developing and evaluating technology project requests.

Performance/Workload Measures:

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|------------------------------|----------------|-------------------|-------------------|
| Network uptime | 99.99% | 99.99% | 99.99% |
| E-mail services uptime | 99.999% | 99.999% | 99.999% |
| Financial Services uptime | 99.99% | 99.99% | 99.98% |
| Servers (Physical & Virtual) | 37 | 42 | 41 |
| Applications in the Cloud | 26 | 28 | 30 |
| Number of Help Desk requests | 2,000 | 2,400 | 1,980 |

Expenditure Tables

| <i>Division Expenditures</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Information Systems</i> | 769,491 | 898,741 | 824,157 | 907,955 | 83,798 | 10.17% |
| <i>Division Total</i> | 769,491 | 898,741 | 824,157 | 907,955 | 83,798 | 10.17% |

| <i>Division Expenditures by Type</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 333,778 | 392,010 | 341,946 | 388,595 | 46,649 | 13.64% |
| <i>Fringe Benefits</i> | 131,545 | 131,651 | 118,632 | 151,360 | 32,728 | 27.59% |
| <i>Overtime</i> | 5,813 | 7,500 | 7,500 | 7,500 | - | 0.00% |
| <i>Employee Recognition</i> | 10,000 | 1,500 | 1,500 | 2,000 | 500 | 33.33% |
| <i>Personnel Subtotal</i> | 481,137 | 532,662 | 469,578 | 549,455 | 79,877 | 17.01% |
| <i>Supplies</i> | 2,162 | 3,150 | 3,150 | 3,000 | (150) | (4.76%) |
| <i>Computer Expenditures</i> | 9,539 | 11,100 | 11,100 | 20,000 | 8,900 | 80.18% |
| <i>Services and Charges</i> | 261,539 | 330,525 | 320,375 | 300,000 | (20,375) | (6.36%) |
| <i>Communications</i> | 15,052 | 12,954 | 17,954 | 27,500 | 9,546 | 53.17% |
| <i>Conferences, Training, & Dues</i> | 61 | 8,350 | 2,000 | 8,000 | 6,000 | 300.00% |
| <i>Operating Exp Subtotal</i> | 288,354 | 366,079 | 354,579 | 358,500 | 3,921 | 1.11% |
| <i>Division Total</i> | 769,491 | 898,741 | 824,157 | 907,955 | 83,798 | 10.17% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$74,584, or 8 percent, less than the budgeted Fiscal Year 2023 amount due mainly to lower than anticipated personnel costs due to a staff vacancy.
- Operating expenses are expected to be \$11,500, or 3 percent, lower than budget.

Fiscal Year 2024 Budget Highlights:

- Division expenditures for Fiscal Year 2024 are \$907,955, an increase of \$83,798 or 10 percent, compared to projected expenditures for Fiscal Year 2023.
- Personnel costs are 61 percent of division expenditures and increase by \$79,877, or 17 percent, compared to the projected Fiscal Year 2023 amount due to the inclusion of funding for a vacancy that is expected to be filled during Fiscal Year 2024 and a 2 percent wage increase for full-time staff.
- Division FTEs remain unchanged.
- Operating expenses are 39 percent of the division expenditures and increase by \$3,921, or 1 percent, compared to projected expenditures for Fiscal Year 2023, primarily due to an increase in computer expenditures, communications costs, conferences and training costs, partially offset by a decrease in service charges.
- Communications expenses which include internet access, cell phone and telephone costs, increase by \$9,546, or 53 percent, as a result of planned upgrade to the City's internet services at the temporary Library location at Hefner Park and the Recreation Center.

Fiscal Year 2023 Accomplishments:

- Upgrade Internet Connectivity at the City's Recreation facility on New Hampshire Avenue, temporary Library location and Hefner Park.
- Established City's initial cloud infrastructure.
- Implemented IT asset inventory system.
- Replaced EOL/EOS datacenter UPS units.
- Developed employee on/offboarding workflow automation.
- Replace the City's access control system with a modern system that's integrated with the City's security camera system.
- Significant increase in system and software patching due to an increase in Cyber threats.
- Completed enhanced off site backup and disaster recovery capabilities.
- Completed mobile device encryption solution for all City laptops.
- Implemented next-gen antivirus AI solution on all desktops and laptops.
- Installed new Public Works external security cameras.
- Completed implementation of new door access control system.
- Completed annual PCI certification.
- Synology Server installed / Configured and is in production.
- 10 Gig switches installed / Configured and is in production.
- Temporary library VOIP telephony system configured and is in production.
- Public Works (new fuel system) Fuel Master installed / Configured and is in production.
- Installed and configured new firewalls, switches and cabling at temporary Library location.
- Installed and configured public and staff Wi-Fi at temporary Library location.
- Installed and configured CC cams at temporary Library location.
- Installed and configured security alarm and motion sensors.
- Integrated Police Axon and CAD systems for auto-tagging.

Department Summaries

- ARPA - Collaborated with Library to secure loaner hotspots.
- ARPA - Collaborated with Library to secure loaner Chrome book laptops.
- Upgraded eJustice and Meters applications to current versions using Edge browser, retiring Internet Explorer.

Fiscal Year 2024 Goals:

- Cloud infrastructure implementation and full DR capabilities & testing.
- Replace the City's legacy PBX phone system with Voice over IP (VoIP) system.
- Replace/refresh end of life server & network equipment.
- Replace 2 Community Center end of life/end of support smartboards.
- Implement enhanced premise and cloud security infrastructure.
- Complete Tyler upgrade / migration from premise to hosted services (SaaS).
- Complete implementation of HRIS system.
- Implement Content Management System.

Human Resources

Division Purpose

The Human Resources Division is responsible for a wide range of human capital management functions for the employee life cycle, including: compensation and benefits, employee and labor relations, legal compliance, recruitment and retention, risk management, and training.

Management Objectives:

- Revision of performance evaluation process and forms.
- Succession Planning and training for skills improvement.
- Improve employee recognition programs.
- Strengthen safety culture by reducing workplace incidents and reimplementing standard safety trainings.
- Reduce total days to hire for all recruitments.
- Implementation of HRIS system.
- Continue implementation of diversity, equity, and inclusion frameworks and practices.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|------------------------------------|----------------|----------------|-------------------|-------------------|
| Total New Hires | 31 | 74 | 60 | 65 |
| Average Days to Hire | 164 | 209 | 230 | 180 |
| Number of Workers' Comp Injuries | 9 | 18 | 23 | 20 |
| Number of Days Off Due to Injuries | 402 | 395 | 220 | 200 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Human Resources</i> | 576,321 | 815,944 | 704,199 | 801,404 | 97,205 | 13.80% |
| <i>Division Total</i> | 576,321 | 815,944 | 704,199 | 801,404 | 97,205 | 13.80% |

| <i>Division Expenditures by Type (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 303,443 | 328,420 | 249,781 | 350,173 | 100,392 | 40.19% |
| <i>Fringe Benefits</i> | 110,099 | 118,988 | 93,613 | 145,210 | 51,596 | 55.12% |
| <i>Overtime</i> | 6,563 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| <i>Employee Recognition</i> | 10,900 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 431,005 | 453,408 | 349,394 | 501,383 | 151,988 | 43.50% |
| <i>Supplies</i> | 2,236 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| <i>Computer Expenditures</i> | 3,494 | - | - | 800 | 800 | - |
| <i>Services and Charges</i> | 85,665 | 312,500 | 312,769 | 168,800 | (143,969) | (46.03%) |
| <i>Communications</i> | 2,785 | 3,936 | 3,936 | 6,550 | 2,614 | 66.41% |
| <i>Office Expenditures</i> | 2,865 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 2,167 | 12,600 | 4,600 | 908 | (3,692) | (80.26%) |
| <i>Recruitment</i> | 46,103 | 32,500 | 32,500 | 121,963 | 89,463 | 275.27% |
| <i>Operating Exp Subtotal</i> | 145,316 | 362,536 | 354,805 | 300,021 | (54,783) | (15.44%) |
| <i>Division Total</i> | 576,321 | 815,944 | 704,199 | 801,404 | 97,205 | 13.80% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023

- Division expenditures for Fiscal Year 2023 are expected to be \$111,745, or 14 percent less than budget due to personnel cost savings from two vacant positions - the Coordinator and Generalist; and lower than anticipated spending on conferences training and dues.

Fiscal Year 2024 Budget Highlights

- Division expenditures are \$801,404, an increase of \$97,205 or 14 percent, compared to the projected amount for Fiscal Year 2023. The increase is mainly due to the inclusion of funding for the two vacant positions that are expected to be filled for Fiscal Year 2024 and recruitment expenses for hiring a City Manager. The increase is partially offset by savings from implementing a new Human Resources (HRIS) system.
- Personnel cost are 63 percent of division expenditures and increase by \$151,988 or 43.5 percent compared to the projected amount for Fiscal Year 2023 due to the inclusion of funding for the Coordinator and Generalist positions that were partly vacant for Fiscal Year 2023.
- Division FTEs remain unchanged.
- Operating expenditures are \$300,021, a decrease of \$54,748 or 15 percent compared to the projected amount for Fiscal Year 2023. The expenditures include services and charges for Human Resources systems (\$168,300) and recruitment expenses (\$121,963).
- Services and charges decrease by \$143,969 or 46 percent compared to the projected amount for Fiscal Year 2023 due to anticipated savings from implementing a new Human Resources (HRIS) system that replaces two older and more expensive software systems.
- Recruitment costs increase by \$89,463 due to the inclusion of funding for hiring a City Manager and other personnel for open positions.

Fiscal Year 2023 Accomplishments:

- Continued cooperative partnership with AFSCME and Local 400 unions, including annual collective bargaining.
- Successfully recruited and onboarded over 50 new hires to fill vacancies across all City departments.
- Continued implementation of fully electronic HRIS system.

Fiscal Year 2024 Goals:

- Complete implementation of HRIS system.
- Development of city-wide Human Capital Management and training programs.
- Complete review and update of City policies for best practices and development of an Employee Handbook.
- Continue development of departmental standard operating procedures.

City Clerk**Division Purpose:**

The City Clerk's Office manages the preparation of Council meeting agendas, minutes, and supports a variety of City Council events and activities. Other functions include: Manage recruitment and appointments to Council-appointed boards and committees; Serve as election administrator for all City elections; Manage and protect official records of the City and ensure proper codification of ordinances; and Respond to inquiries from City residents and others concerning City policies, procedures, and records, including requests made under the Maryland Public Information Act.

Management Objectives:

- Focus on transparency of Council actions, ease of access to records, and protecting the history of the City as documented in City records.
- Support City board and committee activities, meetings, and membership.
- Provide a high level of customer service to the City Council, residents, and staff.

Performance/Workload Measures:

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|-------------------|-------------------|
| Number of City Council meeting supported | 46 | 50 | 48 |
| Number of other meetings supported | 30 | 35 | 25 |
| Number of Public Information Act requests | 68 | 65 | 65 |
| Number of board and committee applicants processed | 202 | 120 | 110 |

Expenditure Tables

| <i>Division Expenditures</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>City Clerk</i> | 370,873 | 372,203 | 368,261 | 364,443 | (3,818) | (1.04%) |
| <i>Division Total</i> | 370,873 | 372,203 | 368,261 | 364,443 | (3,818) | (1.04%) |

| <i>Division Expenditures by Type</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 218,534 | 263,946 | 254,818 | 249,028 | (5,790) | (2.27%) |
| <i>Fringe Benefits</i> | 77,227 | 79,480 | 79,480 | 85,129 | 5,649 | (7.11%) |
| <i>Overtime</i> | 1,389 | 5,000 | 4,000 | 2,600 | (1,400) | (35.00%) |
| <i>Contractual Labor</i> | 5,941 | - | - | - | - | - |
| <i>Employee Recognition</i> | 7,550 | - | - | 2,000 | 2,000 | - |
| <i>Personnel Subtotal</i> | 310,641 | 348,426 | 338,298 | 338,757 | 459 | (0.13%) |
| <i>Supplies</i> | 1,147 | 600 | 500 | 600 | 100 | (20.00%) |
| <i>Computer Expenditures</i> | 1,525 | 250 | 1,550 | 250 | (1,300) | (83.87%) |
| <i>Services and Charges</i> | 52,155 | 14,400 | 19,391 | 16,850 | (2,541) | (13.10%) |
| <i>Communications</i> | 2,026 | 2,697 | 2,697 | 3,000 | 303 | (11.23%) |
| <i>Office Expenditures</i> | 184 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 3,195 | 5,830 | 5,825 | 4,986 | (839) | (14.40%) |
| <i>Operating Exp Subtotal</i> | 60,232 | 23,777 | 29,963 | 25,686 | (4,277) | (14.27%) |
| <i>Division Total</i> | 370,873 | 372,203 | 368,261 | 364,443 | (3,818) | (1.04%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$3,942, or 1 percent less than budget.
- Personnel costs are expected to be \$10,128 less than budgeted due to fewer than expected hours worked by the election intern during Fiscal Year 2023.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$3,818, or 1 percent lower than the projected Fiscal Year 2023 amount due to a decrease in planned spending for computer expenditures (\$1,400) and the City Code contract cost (\$2,500) for Fiscal Year 2024.
- Personnel costs are 93 percent of the City Clerk division budget.
- Division personnel include the full time City Clerk, Assistant City Clerk, and a part-time Records Specialist.
- Division FTEs remain unchanged.
- Services and charges are 5 percent of the division budget. The category includes \$7,500 for software, \$3,500 for legal notice advertising, and \$5,000 for web hosting and updating of the City Code.
- Conferences, training and dues are 1 percent of the division budget.

Fiscal Year 2023 Accomplishments:

- Conducted November 2022 Election for Mayor and City Council.
- Worked with City Manager's Office to onboard and orient new City Council.

Fiscal Year 2024 Goals:

- Complete review and updating of City records retention schedules.
- Work with IT staff on procurement and implementation of Enterprise Content Management system.
- Publish handbook for boards and committees.
- Develop candidate and City Council orientation materials.



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Police



| | |
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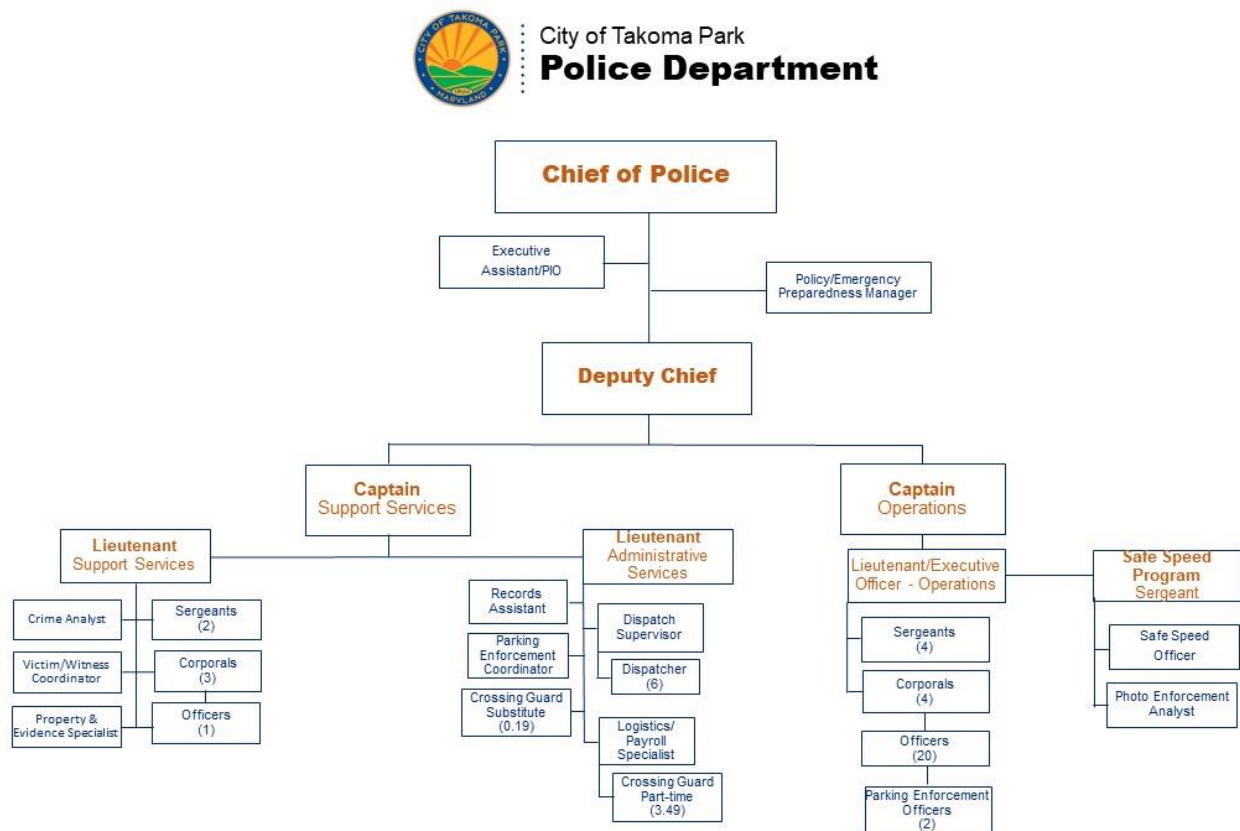
Department Summary

The Takoma Park Police Department enhances the quality of life in Takoma Park by protecting residents, businesses, visitors, and property. The Department works to promote community building and safety through community engagement and partnerships. It also ensures the safe and orderly movement of traffic.

These functions are accounted for in six divisions. They are the **Office of the Chief, Communications, Operations, Criminal Investigations, Administrative Services and Neighborhood Services.**



Department Organizational Chart



Department Summaries

Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--------------------------------------|--------------------|-------------|---------------|--------------|-----------------------|
| Office of the Chief 2100 | | | | | |
| Chief of Police | 198,465.43 | 1.00 | 1.00 | 1.00 | - |
| Deputy Chief of Police | 156,803.66 | 1.00 | 1.00 | 1.00 | - |
| Emergency Preparedness Manager | 80,840.02 | 1.00 | 1.00 | 1.00 | - |
| PIO/ Executive Assistant | 80,710.08 | 1.00 | 1.00 | 1.00 | - |
| Total Office of the Chief FTE | 516,819.19 | 4.00 | 4.00 | 4.00 | - |
| FTEs with benefits | 516,819.19 | 4.00 | 4.00 | 4.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Office of the Chief FTE | 516,819.19 | 4.00 | 4.00 | 4.00 | - |
| Communications 2200 | | | | | |
| Dispatch Supervisor | 83,283.41 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 58,166.76 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 59,039.25 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 60,246.76 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 58,166.76 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 58,166.76 | 1.00 | 1.00 | 1.00 | - |
| Police Dispatcher | 61,075.09 | 1.00 | 1.00 | 1.00 | - |
| Total Communications FTE | 438,144.80 | 7.00 | 7.00 | 7.00 | - |
| FTEs with benefits | 438,144.80 | 7.00 | 7.00 | 7.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Communications FTE | 438,144.80 | 7.00 | 7.00 | 7.00 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|-----------------------------|---------------------|--------------|---------------|--------------|-----------------------|
| Operations 2300 | | | | | |
| Police Captain | 133,991.73 | 1.00 | 1.00 | 1.00 | - |
| Police Lieutenant | 111,148.38 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 102,327.08 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 102,444.97 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 92,199.43 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 103,861.97 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 97,857.12 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 84,532.67 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 75,040.59 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 79,645.35 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 77,051.61 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 69,084.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 72,204.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 72,204.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 77,823.72 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 77,544.14 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 74,424.14 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 69,084.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 72,204.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 72,204.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 72,204.98 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 71,184.03 | 1.00 | 1.00 | 1.00 | - |
| Private | 70,121.26 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 71,173.08 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 74,293.08 | 1.00 | 1.00 | 1.00 | - |
| Private | 69,084.98 | 1.00 | 1.00 | 1.00 | - |
| Private | 64,128.84 | 1.00 | 1.00 | 1.00 | - |
| Private | 64,128.84 | 1.00 | 1.00 | 1.00 | - |
| Private | 64,128.84 | 1.00 | 1.00 | 1.00 | - |
| Private | 68,064.03 | 1.00 | 1.00 | 1.00 | - |
| Total Operations FTE | 2,405,394.75 | 30.00 | 30.00 | 30.00 | - |
| FTEs with benefits | 2,405,394.75 | 30.00 | 30.00 | 30.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Operations FTE | 2,405,394.75 | 30.00 | 30.00 | 30.00 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--|--------------------|--------------|---------------|--------------|-----------------------|
| Criminal Investigations 2400 | | | | | |
| Police Captain | 148,710.03 | 1.00 | 1.00 | 1.00 | - |
| Police Lieutenant | 109,505.79 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 102,327.08 | 1.00 | 1.00 | 1.00 | - |
| Police Sergeant | 102,327.08 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 77,308.69 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 77,308.69 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal | 87,652.67 | 1.00 | 1.00 | 1.00 | - |
| Private First Class | 74,424.14 | 1.00 | 1.00 | 1.00 | - |
| Victim/Witness Coordinator | 76,444.28 | 1.00 | 1.00 | 1.00 | - |
| Crime Analyst | 58,166.76 | 1.00 | 1.00 | 1.00 | - |
| Evidence Specialist | 64,986.16 | 1.00 | 1.00 | 1.00 | - |
| Total Criminal Investigations FTE | 979,161.36 | 11.00 | 11.00 | 11.00 | - |
| FTEs with benefits | 979,161.36 | 11.00 | 11.00 | 11.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Criminal Investigations FTE | 979,161.36 | 11.00 | 11.00 | 11.00 | - |
| Administrative Services 2500 | | | | | |
| Police Lieutenant | 114,507.84 | 1.00 | 1.00 | 1.00 | - |
| Logistics/Payroll Specialist | 78,418.58 | 1.00 | 1.00 | 1.00 | - |
| Record Assistant | 61,154.27 | 1.00 | 1.00 | 1.00 | - |
| Office Assistant II | 63,476.93 | 1.00 | 1.00 | 1.00 | - |
| Crossing Guard | 14,361.72 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 17,171.14 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 14,361.72 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 17,917.38 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 14,577.15 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 16,724.47 | 0.41 | 0.41 | 0.41 | - |
| Crossing Guard | 16,917.38 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 14,361.72 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard | 14,577.15 | 0.385 | 0.385 | 0.385 | - |
| Crossing Guard Substitute | 7,288.58 | 0.19 | 0.19 | 0.19 | - |
| Total Administrative Services FTE | 465,816.03 | 7.68 | 7.68 | 7.68 | - |
| FTEs with benefits | 465,816.03 | 7.68 | 7.68 | 7.68 | - |
| FTEs without benefits | | - | - | - | - |
| Total Administrative Services FTE | 465,816.03 | 7.68 | 7.68 | 7.68 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--|---------------------|--------------|---------------|--------------|-----------------------|
| Neighborhood Services 2600 | | | | | |
| Neighborhood Services Supervisor | - | 1.00 | - | - | - |
| Senior Code Enforcement Inspector | - | 1.00 | - | - | - |
| Code Enforcement Inspector | - | 1.00 | - | - | - |
| Parking Enforcement Officer | 64,899.96 | 1.00 | 1.00 | 1.00 | - |
| Parking Enforcement Officer | 58,313.26 | 1.00 | 1.00 | 1.00 | - |
| Total Neighborhood Services FTE | 123,213.22 | 5.00 | 2.00 | 2.00 | - |
| FTEs with benefits | 123,213.22 | 5.00 | 2.00 | 2.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Neighborhood Services FTE | 123,213.22 | 5.00 | 2.00 | 2.00 | - |
| Speed Camera 0060 | | | | | |
| Police Sergeant | 97,857.12 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal/Acting Sergeant | 86,572.25 | 1.00 | 1.00 | 1.00 | - |
| Photo Enforcement Analyst | 51,588.59 | 1.00 | 1.00 | 1.00 | - |
| Total Speed Camera FTE | 236,017.96 | 3.00 | 3.00 | 3.00 | - |
| FTEs with benefits | 236,017.96 | 3.00 | 3.00 | 3.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Speed Camera FTE | 236,017.96 | 3.00 | 3.00 | 3.00 | - |
| | | | | | |
| Total Police Department FTE | 5,164,567.32 | 67.68 | 64.68 | 64.68 | 0.00 |

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Police Protection (State)</i> | 420,203 | 450,000 | 430,000 | 430,000 | - | 0.00% |
| <i>County Police Rebate</i> | 1,634,445 | - | - | - | - | - |
| <i>In Lieu of Police</i> | 2,575,799 | 4,020,521 | 4,020,520 | 4,020,520 | - | 0.00% |
| <i>In Lieu of Crossing Guard</i> | 186,782 | 214,017 | 214,017 | 214,017 | - | 0.00% |
| <i>Summons and Fines</i> | 127,523 | 168,000 | 152,000 | 152,000 | - | 0.00% |
| <i>Public Parking Facilities</i> | 40,124 | 50,000 | 50,000 | 58,000 | 8,000 | 16.00% |
| <i>Parking Permits</i> | 65,095 | 58,000 | 58,000 | 65,000 | 7,000 | 12.07% |
| <i>Municipal Infractions</i> | 12,750 | 13,000 | 12,000 | 12,000 | - | 0.00% |
| <i>Subtotal</i> | 5,062,721 | 4,973,538 | 4,936,537 | 4,951,537 | 15,000 | 0.30% |
| <i>General Fund</i> | 3,457,598 | 3,775,041 | 3,858,080 | 4,348,184 | 490,103 | 12.70% |
| <i>Department Total</i> | 8,520,319 | 8,748,579 | 8,794,617 | 9,299,721 | 505,103 | 5.74% |

| <i>Dept. Expenditures by DIVISION (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Office of the Chief</i> | 1,197,708 | 841,240 | 846,240 | 882,030 | 35,790 | 4.23% |
| <i>Communications</i> | 558,919 | 668,711 | 683,436 | 687,236 | 3,799 | 0.56% |
| <i>Operations</i> | 3,947,140 | 4,520,534 | 4,534,326 | 4,828,078 | 293,752 | 6.48% |
| <i>Criminal Investigations</i> | 1,485,073 | 1,683,874 | 1,712,989 | 1,803,721 | 90,732 | 5.30% |
| <i>Administrative Services</i> | 847,828 | 850,768 | 823,028 | 907,331 | 84,303 | 10.24% |
| <i>Neighborhood Services</i> | 483,650 | 183,453 | 194,598 | 191,326 | (3,273) | (1.68%) |
| <i>Department Total</i> | 8,520,319 | 8,748,579 | 8,794,617 | 9,299,721 | 505,103 | 5.74% |

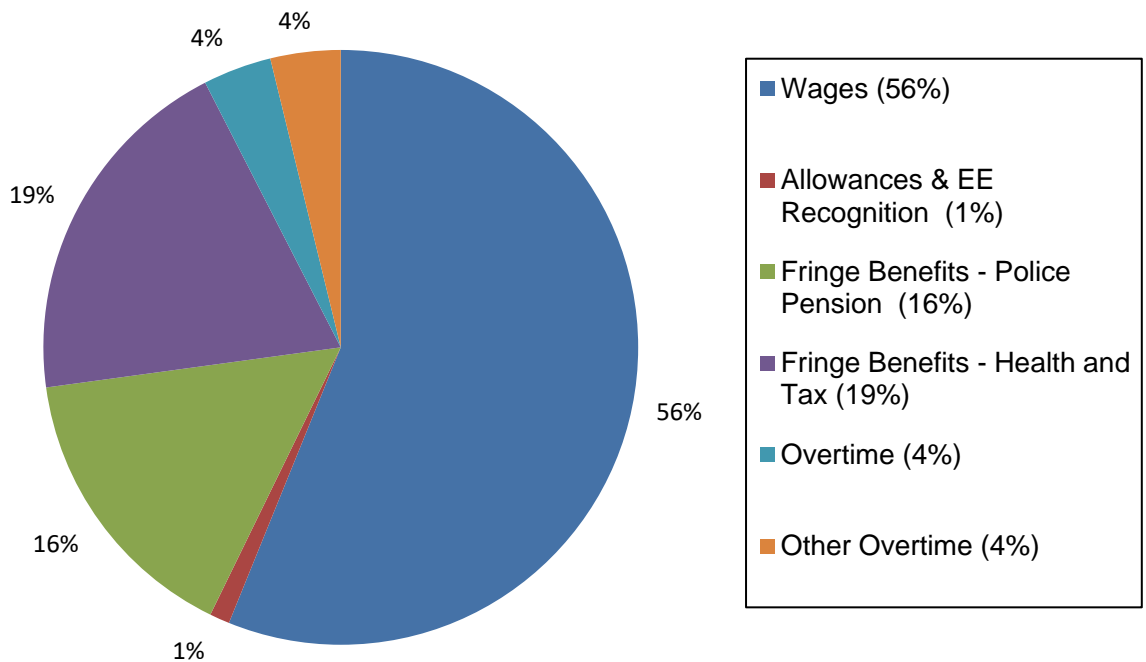
Department Summaries

| <i>Dept. Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 4,509,667 | 4,865,650 | 4,778,647 | 4,943,509 | 164,862 | 3.45% |
| <i>Car and Clothing Allowances</i> | 69,311 | 81,730 | 81,730 | 81,730 | - | 0.00% |
| <i>Fringe Benefits</i> | 2,475,145 | 2,599,211 | 2,531,784 | 3,102,884 | 571,100 | 22.56% |
| <i>Overtime</i> | 251,455 | 447,750 | 513,070 | 328,235 | (184,835) | (36.03%) |
| <i>Overtime -Training</i> | 73,681 | 65,000 | 82,882 | 87,072 | 4,190 | 5.05% |
| <i>Overtime -Holiday</i> | 73,129 | 17,500 | 77,500 | 91,500 | 14,000 | 18.06% |
| <i>Night Differential</i> | 60,066 | 86,675 | 80,228 | 80,175 | (53) | (0.07%) |
| <i>Overtime -Court</i> | 23,363 | 65,300 | 43,220 | 33,300 | (9,920) | (22.95%) |
| <i>Overtime Staffing</i> | 38,641 | 64,000 | 67,341 | 43,500 | (23,841) | (35.40%) |
| <i>K-9 Allowance</i> | 5,720 | - | 2,200 | - | (2,200) | (100.00%) |
| <i>Employee Recognition</i> | 170,723 | 19,000 | 14,000 | 14,077 | 77 | 0.55% |
| <i>Personnel Subtotal</i> | 7,750,902 | 8,311,817 | 8,272,603 | 8,805,983 | 533,380 | 6.45% |
| <i>Supplies</i> | 81,069 | 102,015 | 102,015 | 98,225 | (3,790) | (3.72%) |
| <i>Computer Expenditures</i> | 4,964 | 8,400 | 10,000 | 9,500 | (500) | (5.00%) |
| <i>Vehicle Fuel</i> | 135,207 | 113,100 | 158,222 | 130,295 | (27,927) | (17.65%) |
| <i>Repairs & Maintenance</i> | 82,151 | 75,000 | 98,945 | 85,000 | (13,945) | (14.09%) |
| <i>Services and Charges</i> | 289,082 | 83,761 | 87,630 | 91,152 | 3,522 | 4.02% |
| <i>Communication</i> | 58,394 | 13,512 | 13,512 | 39,746 | 26,234 | 194.15% |
| <i>Office Expenditures</i> | 32,804 | 15,500 | 15,500 | 8,500 | (7,000) | (45.16%) |
| <i>Conferences, Training, & Dues</i> | 73,730 | 15,475 | 21,190 | 16,320 | (4,870) | (22.98%) |
| <i>Recruitment</i> | 10,742 | - | - | - | - | - |
| <i>Special Events & Programs</i> | 1,274 | 10,000 | 15,000 | 15,000 | - | (0.00%) |
| <i>Operating Exp Subtotal</i> | 769,417 | 436,763 | 522,014 | 493,738 | (28,276) | (5.42%) |
| <i>Department Total</i> | 8,520,319 | 8,748,579 | 8,794,617 | 9,299,721 | 505,103 | 5.74% |

Police Personnel Expenditure by Type - Total

8,805,983

| | |
|--------------------------------------|-----------|
| Wages (56%) | 4,943,509 |
| Allowances & EE Recognition (1%) | 95,807 |
| Fringe Benefits-Police Pension (16%) | 1,375,404 |
| Fringe Benefits-Health and Tax (19%) | 1,727,481 |
| Overtime (4%) | 328,235 |
| Other Overtime (4%) | 335,547 |



Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures are expected to be \$46,038, or less than 1 percent, more than budgeted for the Fiscal Year 2023.

Fiscal Year 2024 Budget Highlights:

- Department expenditures increase by \$505,103, or 6 percent, compared to the projected expenditures for Fiscal Year 2023.
- Personnel costs are 95 percent of department expenditures and increase by \$533,380, or 6 percent, compared to the projected Fiscal Year 2023 amount.
- Department FTEs remain unchanged.
- Supplies account for about 1 percent of the departmental expenditures and include items such as uniforms and body armor for new hires, replacement body armor for current employees (\$44,675), detective supplies (\$7,000), expendable supplies (\$19,300) and office supplies (\$7,750).
- Vehicle-related expenditures are 2 percent of department expenditures. This includes the cost of gasoline for department vehicles (\$130,295) and vehicle repair materials (\$85,000).
- Services and charges are 1 percent of department expenditures. These include spending for youth programs and community events, the contractual costs for training, testing and record keeping software, as well as software packages required for internal investigations and crime analysis.

Fiscal Year 2023 Accomplishments:

- The Department continues to expand its hybrid fleet, with the addition of 2 more hybrid SUVs. In addition, the Department has purchased 2 zero emission electric vehicles.
- The Department held a successful Winter Coat Drive, Towel/Blanket Drive for pets, Shoe Drive, Back to School Backpack Donation Drive, Annual Toy Drive, and partnered with the Montgomery County Family Justice Foundation to collect Emergency Care Packages for victims and families of domestic violence.
- Members of the Department participated in Operation Chill, Public Safety Day, Bike to Work Day, Coffee with a Cop, and Public Safety Day at Takoma Elementary School.
- We partnered with Kia Motors for their wheel lock program that provides anti-theft steering wheel locks free of charge, to help prevent vehicle thefts.
- Police Department personnel teamed up with members of the Takoma Park Volunteer Fire Department to take part in the Polar Bear Plunge to benefit Maryland Special Olympics. The team raised almost \$2,400.
- The Department continues its partnership with RS Automotive for their Etch and Catch Catalytic Converter etching.
- National Night Out was held on August 2nd at Piney Branch Elementary School, and was a successful event.
- Members of the Police Department participated in Breast Cancer Awareness Month by wearing pink badges on their uniforms, and affixing pink magnetic badges to their Patrol vehicles.
- Personnel participated in No Shave November, donating funds to Grow & Give to end Prostate Cancer.
- The Department held another very successful Community Police Academy
- Police Department personnel participated in excess of 6,000 hours of continuing education and training.

Fiscal Year 2024 Goals:

- The Department will continue its commitment to reducing carbon footprint with the purchase of hybrid vehicles for its fleet, replacing conventional gasoline engine vehicles. The Department currently has 8 Hybrid vehicles on order. In addition, we will continue to explore the use of zero emission electric vehicles, with the planned purchase of an additional electric vehicle for use by parking enforcement.
- The delayed expansion of the Department's Automated Enforcement Program is expected to take place in Fiscal Year 2024, once all approvals are received from the State for the addition of red light cameras in the City.
- Continue our commitment to provide continuing education and training for all staff, above and beyond what is mandated.

Office of the Chief**Division Purpose:**

Oversee and direct the activities of the department. Ensure effective management of all levels of police services provided to the community. Develop plans of action for emergencies. Direct the department's public information function to provide proactive information about public safety.

Management Objectives:

- Continue to collaborate with the County and other municipalities in emergency preparedness planning, drills, training, and grant applications.
- Reduce crime and the perception of crime through community outreach and education of residents regarding the steps they can take to protect themselves and their property.
- Develop programs that improve trust and cooperation with young people through community outreach.
- Maintain staffing levels with early hires to anticipate vacancies.

Performance/Workload Measures

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|---------------------------------|----------------|-------------------|-------------------|
| Number of officers hired | 0 | 7 | 4 |
| Number of civilians hired | 9 | 7 | 2 |
| Emergency Management activities | 71 | 70 | 70 |
| Emergency Management training | 28 | 30 | 30 |
| Community events | 12 | 15 | 15 |
| Community advisories | 49 | 50 | 50 |
| Council of Governments meetings | 22 | 22 | 22 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Office of the Chief</i> | 1,197,708 | 841,240 | 846,240 | 882,030 | 35,790 | 4.23% |
| <i>Division Total</i> | 1,197,708 | 841,240 | 846,240 | 882,030 | 35,790 | 4.23% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 547,544 | 509,120 | 509,120 | 516,819 | 7,699 | 1.51% |
| <i>Car and Clothing Allowances</i> | 9,166 | 3,980 | 3,980 | 3,980 | - | 0.00% |
| <i>Fringe Benefits</i> | 248,676 | 222,918 | 222,918 | 254,683 | 31,765 | 14.25% |
| <i>Overtime</i> | 7,030 | 10,500 | 10,500 | 10,500 | - | 0.00% |
| <i>Night Differential</i> | 88 | - | - | - | - | - |
| <i>Employee Recognition</i> | 17,400 | 500 | 500 | 1,000 | 500 | 100.00% |
| <i>Personnel Subtotal</i> | 829,904 | 747,017 | 747,017 | 786,982 | 39,965 | 5.35% |
| <i>Supplies</i> | 40,950 | 42,915 | 42,915 | 44,675 | 1,760 | 4.10% |
| <i>Computer Expenditures</i> | 688 | - | - | - | - | - |
| <i>Services and Charges</i> | 225,679 | 18,333 | 18,332 | 19,052 | 720 | 3.93% |
| <i>Office Expenditures</i> | 21,524 | 15,500 | 15,500 | 8,500 | (7,000) | (45.16%) |
| <i>Conferences, Training, & Dues</i> | 66,947 | 7,475 | 7,475 | 7,820 | 345 | 4.62% |
| <i>Recruitment</i> | 10,742 | - | - | - | - | - |
| <i>Special Events & Programs</i> | 1,274 | 10,000 | 15,000 | 15,000 | - | 0.00% |
| <i>Operating Exp Subtotal</i> | 367,804 | 94,223 | 99,222 | 95,047 | (4,175) | (4.21%) |
| <i>Division Total</i> | 1,197,708 | 841,240 | 846,240 | 882,030 | 35,790 | 4.23% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$5,000, or less than 1 percent more than budgeted due to an increase in supplies and equipment needed for emergency response.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$35,790, or 4 percent, compared to projected expenditures for Fiscal Year 2023 mainly due to an increase in the cost of fringe benefits.
- Personnel costs are 89 percent of division expenditures.
- Division FTEs remain the same.
- Supplies are 5 percent of division expenditures and include purchases related to body armor and uniforms for new hires (\$31,500), replacement of aging body armor for existing staff (\$11,200), and uniforms for civilian staff (\$5,000).
- Services and charges are 2 percent of division expenditures and include software costs (\$18,302). This includes programs for testing and training, as well as state required reporting of mandated training.
- Office expenditures are 1 percent of division expenditures and include the employee recognition and awards event (\$8,500).
- Budgeted spending for conferences, training, and dues is \$7,820, or 1 percent of division expenditures and include the cost of professional organization publications, and professional dues.
- Special Events and Programs are 2 percent of division expenditures and include the Emergency Response Team supplies (\$15,000).

Communications

Division Purpose

Provide continuous police communications and dispatch duties by answering telephones, sending police officers to calls for service, assisting walk-in customers, and accessing national, state, and local databases.

Management Objectives

- Renovate Dispatch office space.
- Improve customer service skills through regular training.

Performance/Workload Measures

| Measurement | Calendar 2021 | Calendar 2022 | Projected 2023 |
|--|------------------|------------------|-------------------|
| Number of calls for service dispatched | 10,346 | 10,576 | 10,800 |
| Phone Calls received | 16,000 | 16,000 | 16,000 |
| Training classes | 40 | 23 | 30 |
| Warrants Processed | 89 | 177 | 175 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Communications</i> | 558,919 | 668,711 | 683,436 | 687,236 | 3,799 | 0.56% |
| <i>Division Total</i> | 558,919 | 668,711 | 683,436 | 687,236 | 3,799 | 0.57% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 336,934 | 430,274 | 445,000 | 438,145 | (6,855) | (1.54%) |
| <i>Car and Clothing Allowances</i> | 1,960 | 3,360 | 3,360 | 3,360 | - | 0.00% |
| <i>Fringe Benefits</i> | 121,630 | 160,156 | 160,156 | 160,661 | 505 | 0.32% |
| <i>Overtime</i> | 59,680 | 47,250 | 47,250 | 40,000 | (7,250) | (15.34%) |
| <i>Overtime -Training</i> | - | 1,000 | 1,000 | 500 | (500) | - |
| <i>Overtime -Holiday</i> | 9,071 | 3,000 | 3,000 | 17,000 | 14,000 | 466.67% |
| <i>Night Differential</i> | 10,204 | 14,175 | 14,175 | 14,175 | - | 0.00% |
| <i>Employee Recognition</i> | 12,500 | - | - | 2,500 | 2,500 | - |
| <i>Personnel Subtotal</i> | 551,979 | 659,216 | 673,941 | 676,341 | 2,399 | 0.36% |
| <i>Supplies</i> | 1,137 | 5,000 | 5,000 | 2,000 | (3,000) | (60.00%) |
| <i>Computer Expenditures</i> | 1,234 | 1,200 | 1,200 | 5,600 | 4,400 | 366.67% |
| <i>Services and Charges</i> | 1,595 | 3,295 | 3,295 | 3,295 | - | 0.00% |
| <i>Communication</i> | 2,857 | - | - | - | - | - |
| <i>Office Expenditures</i> | 116 | - | - | - | - | - |
| <i>Operating Exp Subtotal</i> | 6,939 | 9,495 | 9,495 | 10,895 | 1,400 | 14.74% |
| <i>Division Total</i> | 558,919 | 668,711 | 683,436 | 687,236 | 3,799 | 0.56% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$14,726, or 2 percent, more than budgeted due to slightly higher than anticipated personnel costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$3,799, or less than 1 percent, compared to projected expenditures for Fiscal Year 2023.
- Personnel costs are 95 percent of division expenditures and increase by \$2,399, or less than one percent, compared to the projected amount for Fiscal Year 2023.
- Division FTEs remain the same.
- Operating expenditures are 2 percent of division expenditures. This includes the cost for dispatcher training and software testing (\$3,295).
- Supplies are less than 1 percent of division expenditures and include the cost of uniforms and supplies for Dispatch staff.
- Computer expenditures account for 1 percent of division expenditures and include the cost of replacement computers and monitors for the Dispatch team.

Operations

Division Purpose:

Provide 24-hour uniformed patrol services. Respond to calls for service, conduct preliminary investigations, arrest offenders, and handle motor vehicle investigations and general traffic enforcement.

Management Objectives:

- Provide visible police presence in all areas of the City through vehicle, foot, and bike patrol.
- Improve patrol service by using directed patrol based on crime analysis.
- Work with community groups and residents on crime prevention methods.

Performance/Workload Measures

| Measurement | Calendar 2021 | Calendar 2022 | Projected 2023 |
|------------------------------|------------------|------------------|-------------------|
| Number of Security Surveys | 2 | 4 | 8 |
| Foot and Bike Patrol Hours | 2,848 | 3,000 | 3,000 |
| Number of Vacant Home Checks | 118 | 79 | 100 |
| Number of traffic stops | 2,746 | 1,304 | 1,500 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Operations</i> | 3,947,140 | 4,520,534 | 4,534,326 | 4,828,078 | 293,752 | 6.48% |
| <i>Division Total</i> | 3,947,140 | 4,520,534 | 4,534,326 | 4,828,078 | 293,752 | 6.48% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 2,047,954 | 2,358,828 | 2,280,977 | 2,407,375 | 126,398 | 5.54% |
| <i>Car and Clothing Allowances</i> | 40,985 | 52,500 | 52,500 | 52,500 | - | 0.00% |
| <i>Fringe Benefits</i> | 1,242,741 | 1,400,096 | 1,346,656 | 1,709,836 | 363,180 | 26.97% |
| <i>Overtime</i> | 121,232 | 285,000 | 332,906 | 190,000 | (142,906) | (42.93%) |
| <i>Overtime -Training</i> | 72,193 | 58,000 | 76,000 | 79,572 | 3,572 | 4.70% |
| <i>Overtime -Holiday</i> | 64,058 | 9,500 | 71,500 | 71,500 | - | 0.00% |
| <i>Night Differential</i> | 45,191 | 60,000 | 60,000 | 60,000 | - | 0.00% |
| <i>Overtime -Court</i> | 22,384 | 60,000 | 40,000 | 30,000 | (10,000) | (25.00%) |
| <i>Overtime Staffing</i> | 31,174 | 60,000 | 40,000 | 30,000 | (10,000) | (25.00%) |
| <i>K-9 Allowance</i> | 5,720 | - | 2,200 | - | (2,200) | (100.00%) |
| <i>Employee Recognition</i> | 63,203 | 4,000 | 4,000 | 5,000 | 1,000 | 25.00% |
| <i>Personnel Subtotal</i> | 3,756,834 | 4,347,924 | 4,306,739 | 4,635,783 | 329,044 | 7.64% |
| <i>Supplies</i> | 11,884 | 21,350 | 21,350 | 21,800 | 450 | 2.11% |
| <i>Computer Expenditures</i> | 125 | 4,800 | 4,800 | 2,500 | (2,300) | (47.92%) |
| <i>Vehicle Fuel</i> | 104,248 | 87,100 | 120,557 | 100,495 | (20,062) | (16.64%) |
| <i>Repairs & Maintenance</i> | 63,638 | 46,500 | 68,380 | 54,000 | (14,380) | (21.03%) |
| <i>Services and Charges</i> | 6,607 | 12,860 | 12,500 | 13,500 | 1,000 | 8.00% |
| <i>Office Expenditures</i> | 3,804 | - | - | - | - | - |
| <i>Operating Exp Subtotal</i> | 190,306 | 172,610 | 227,587 | 192,295 | (35,292) | (15.51%) |
| <i>Division Total</i> | 3,947,140 | 4,520,534 | 4,534,326 | 4,828,078 | 293,752 | 6.48% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$13,792, or less than 1 percent, more than budgeted due mainly to higher than anticipated overtime costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$293,752, or 6 percent, compared to the projected amount for Fiscal Year 2023 due mainly to higher fringe benefit costs.
- Personnel costs are 96 percent of division expenditures and increase by \$329,044, or 8 percent, compared to the projected amount for Fiscal Year 2023.
- Supplies are less than 1 percent of division expenditures. This category includes expendable supplies such as e-ticket paper (\$1,700), road flares (\$3,000), taser supplies (\$2,500), and Honor Guard supplies (\$2,500). Also included are personal protective equipment (\$5,000), fingerprint supplies (\$2,500), replacement cameras (\$1,500), traffic supplies (\$500) and the purchase of coupons for vehicle emissions testing (\$600).
- Vehicle fuel is the largest portion of the division operating expenditures, and is 2 percent (\$100,495) of total division expenditures. The expenditure is for gasoline for police vehicles.
- Repairs and maintenance is the second-largest portion of the division operating expenditures and is 1 percent (\$54,000) of total division expenditures. This category includes repairs and maintenance for all police vehicles.
- Services and charges are less than 1 percent of division expenditures, and are planned expenditures for youth programs (\$2,500) and community events (\$11,000).

Criminal Investigations

Division Purpose:

Conduct investigations regarding serious crimes, such as homicide, rape, robbery, burglary, aggravated assault, theft, auto theft, and narcotics violations. Utilizing the services of a civilian employee, provide support and assistance to victims and witnesses of crimes.

Management Objectives

- Increase arrests in the Criminal Investigations Unit through a collaborative effort of all members of the unit including the Crime Analyst, Special Assignment Team, Drug, and General Investigators through the use of crime analysis, close cases using GPS and cell phone data.

Performance/Workload Measures

| Measurement | Calendar 2021 | Calendar 2022 | Projected 2023 |
|---------------------------------------|------------------|------------------|-------------------|
| Number of cases assigned | 136 | 171 | 180 |
| Number of cases closed | 76 | 71 | 80 |
| Number of cases exceptionally cleared | 1 | 22 | 19 |
| Closure/clearance percentage | 57 | 54 | 55 |
| Number of search warrants obtained | 18 | 36 | 35 |
| Number of arrest warrants obtained | 24 | 36 | 35 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Criminal Investigations</i> | 1,485,073 | 1,683,874 | 1,712,989 | 1,803,721 | 90,732 | 5.30% |
| <i>Division Total</i> | 1,485,073 | 1,683,874 | 1,712,989 | 1,803,721 | 90,732 | 5.30% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 851,889 | 977,516 | 977,516 | 992,141 | 14,626 | 1.50% |
| <i>Car and Clothing Allowances</i> | 12,730 | 15,440 | 15,440 | 15,440 | - | 0.00% |
| <i>Fringe Benefits</i> | 457,736 | 495,031 | 495,031 | 620,963 | 125,932 | 25.44% |
| <i>Overtime</i> | 49,506 | 90,000 | 92,773 | 70,000 | (22,773) | (24.55%) |
| <i>Overtime--Training</i> | 1,488 | 4,500 | 5,882 | 5,500 | (382) | (6.50%) |
| <i>Overtime--Holiday</i> | - | 4,000 | 2,000 | 2,000 | - | 0.00% |
| <i>Night Differential</i> | 4,292 | 12,500 | 6,000 | 6,000 | - | 0.00% |
| <i>Overtime--Court</i> | 979 | 5,000 | 3,000 | 3,000 | - | 0.00% |
| <i>Overtime--Staff Shortage</i> | 7,468 | 2,500 | 25,841 | 12,000 | (13,841) | (53.56%) |
| <i>Employee Recognition</i> | 30,500 | 4,000 | 4,000 | 1,000 | (3,000) | (75.00%) |
| <i>Personnel Subtotal</i> | 1,416,587.53 | 1,610,487 | 1,627,483 | 1,728,044 | 100,561 | 6.18% |
| <i>Supplies</i> | 7,880 | 10,000 | 10,000 | 7,000 | (3,000) | (30.00%) |
| <i>Computer Expenditures</i> | 864 | 1,200 | 2,000 | - | (2,000) | (100.00%) |
| <i>Vehicle Fuel</i> | 21,625 | 18,200 | 26,954 | 20,890 | (6,064) | (22.50%) |
| <i>Repairs & Maintenance</i> | 15,650 | 20,000 | 22,565 | 23,000 | 435 | 1.93% |
| <i>Services and Charges</i> | 16,497 | 21,487 | 21,487 | 23,787 | 2,300 | 10.70% |
| <i>Office Expenditures</i> | 5,970 | - | - | - | - | - |
| <i>Informant Fund</i> | - | 2,500 | 2,500 | 1,000 | (1,500) | (60.00%) |
| <i>Operating Exp Subtotal</i> | 68,486 | 73,387 | 85,506 | 75,677 | (9,829) | (11.50%) |
| <i>Division Total</i> | 1,485,073 | 1,683,874 | 1,712,989 | 1,803,721 | 90,732 | 5.30% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$29,115, or 2 percent more than budgeted due to higher than anticipated overtime costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$90,732, or 5 percent, compared to the projected amount for Fiscal Year 2023 due mainly to an increase in the cost of fringe benefits.
- Personnel costs are 96 percent of division expenditures and increase by \$100,561 or 6 percent compared to the projected amount for Fiscal Year 2023.
- Division FTEs remain the same.
- Repairs and maintenance of vehicles (\$23,000) is 1 percent of the budgeted division expenditures. Vehicle fuel (\$20,890) is also 1 percent of division expenditures.
- Services and charges are 1 percent of division expenditures and include software charges for Blue Team and IA Pro Internal Affairs (\$4,540), Lexus Nexus (\$7,920), Case Closed (\$2,250) and Hawk Analytics (\$3,990).
- Supplies are less than 1 percent of division expenditures (\$7,000), and include supplies for detectives such as CD-R, DVD, thumb drives, paper, file folders, toner, fingerprinting, and drug testing supplies.

Administrative Services

Division Purpose:

Responsible for METERS/NCIC access control, NCIC records validations, warrant control, records management, parking enforcement management, crossing guard program, payroll processing, and maintenance of supplies.

Management Objectives:

- Manage record keeping, assignment of court dates, and collection and disposition accountability for the parking enforcement program to improve collection rate.
- Improve the management of parking permits with the use of online software.

Performance/Workload Measures

| Measurement | Calendar 2021 | Calendar 2022 | Projected 2023 |
|-----------------------------------|------------------|------------------|-------------------|
| Total Parking Permits Issued | 606 | 645 | 650 |
| Total Parking citations processed | 2,746 | 2,448 | 2,500 |
| Number of reports processed | 2,320 | 2,400 | 2,400 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Administrative Services</i> | 847,828 | 850,768 | 823,028 | 907,331 | 84,303 | 10.24% |
| <i>Division Total</i> | 847,828 | 850,768 | 823,028 | 907,331 | 84,303 | 10.24% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 433,863 | 467,951 | 444,073 | 465,816 | 21,743 | 4.90% |
| <i>Car and Clothing Allowances</i> | 3,190 | 5,490 | 5,490 | 5,490 | - | 0.00% |
| <i>Fringe Benefits</i> | 266,400 | 271,979 | 257,992 | 302,824 | 44,832 | 17.38% |
| <i>Overtime</i> | 2,488 | 10,000 | 13,000 | 12,500 | (500) | (3.85%) |
| <i>Overtime--Training</i> | - | 1,500 | - | 1,500 | 1,500 | - |
| <i>Overtime--Holiday</i> | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| <i>Night Differential</i> | - | - | 49 | - | (49) | (100.00%) |
| <i>Overtime--Court</i> | - | 300 | 220 | 300 | 80 | 36.18% |
| <i>Overtime--Staff Shortage</i> | - | 1,500 | 1,500 | 1,500 | - | 0.00% |
| <i>Employee Recognition</i> | 34,620 | 9,500 | 4,500 | 2,077 | (2,423) | (53.85%) |
| <i>Personnel Subtotal</i> | 740,560.94 | 769,220 | 727,824 | 793,007 | 65,183 | 8.96% |
| <i>Supplies</i> | 16,612 | 22,750 | 22,750 | 22,750 | - | 0.00% |
| <i>Computer Expenditures</i> | 2,054 | 1,200 | 2,000 | 1,400 | (600) | (30.00%) |
| <i>Vehicle Fuel</i> | 9,334 | 7,800 | 10,711 | 8,910 | (1,801) | (16.81%) |
| <i>Repairs & Maintenance</i> | 2,359 | 3,000 | 3,000 | 2,500 | (500) | (16.67%) |
| <i>Services and Charges</i> | 13,517 | 27,786 | 32,016 | 31,518 | (498) | (1.56%) |
| <i>Communication</i> | 55,537 | 13,512 | 13,512 | 39,746 | 26,234 | 194.15% |
| <i>Office Expenditures</i> | 1,073 | - | - | - | - | - |
| <i>Conferences, Training, Dues & Other</i> | 6,783 | 5,500 | 11,215 | 7,500 | (3,715) | (33.13%) |
| <i>Operating Exp Subtotal</i> | 107,268 | 81,548 | 95,204 | 114,324 | 19,120 | 20.08% |
| <i>Division Total</i> | 847,828 | 850,768 | 823,028 | 907,331 | 84,303 | 10.24% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$27,740, or 3 percent less than budgeted due mainly to lower than anticipated personnel costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$84,303, or 10 percent, compared to the projected expenditures for Fiscal Year 2023 due mainly to higher costs for fringe benefits and communication costs.
- Personnel costs are 87 percent of division expenditures.
- Division FTEs remain the same.
- Supplies are 2.5 percent of division expenditures and include office supplies (\$7,750) and expendable supplies (\$15,000). Office supplies include toner cartridges, bulk paper, envelopes, tape, file folders and boxes. Expendable supplies include supplies needed for various community events, such as Coffee with a Cop, break room supplies as well as supplies for the Crossing Guards, such as hand and foot warmers.
- Services and charges are 3.5 percent of division expenditures and include computer fees (\$3,108), postage/delivery (\$3,500), copying (\$9,660), and printing (\$13,000).
- Communication is 4 percent of division expenditures and include charges for telephones (\$14,746) and cell phones (\$25,000).
- Computer expenditures (\$1,400) is less than 1 percent of division expenditures. These funds are used to replace aging computer equipment.

Neighborhood Services

Division Purpose

Provide education on and enforcement of the City Code, specifically parking laws. This division previously included Code Enforcement, whose work now falls under the purview of Housing and Community Development.

Management Objectives

- Provide effective enforcement and management of City parking resources.

Performance/Workload Measures

| Measurement | Calendar 2021 | Calendar 2022 | Projected 2023 |
|--|------------------|------------------|-------------------|
| Parking citations Issued | 2,453 | 3,626 | 3,700 |
| Property Maintenance Code Complaints | 88 | 450 | 450 |
| Property Maintenance Code Cases Closed | 41 | 401 | 400 |
| Anti- Litter Events | 0 | 0 | 1 |
| Education Events | 0 | 1 | 1 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Neighborhood Services</i> | 483,650 | 183,453 | 194,598 | 191,326 | (3,273) | (1.68%) |
| <i>Division Total</i> | 483,650 | 183,453 | 194,598 | 191,326 | (3,273) | (1.68%) |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 291,483 | 121,962 | 121,962 | 123,213 | 1,252 | 1.03% |
| <i>Car and Clothing Allowances</i> | 1,280 | 960 | 960 | 960 | - | 0.00% |
| <i>Fringe Benefits</i> | 137,961 | 49,031 | 49,031 | 53,917 | 4,886 | 9.97% |
| <i>Overtime</i> | 11,520 | 5,000 | 16,641 | 5,235 | (11,406) | (68.54%) |
| <i>Night Differential</i> | 291 | - | 5 | - | (5) | (100.00%) |
| <i>Employee Recognition</i> | 12,500 | 1,000 | 1,000 | 2,500 | 1,500 | 150.00% |
| <i>Personnel Subtotal</i> | 455,035 | 177,953 | 189,598 | 185,826 | (3,773) | (1.99%) |
| <i>Supplies</i> | 2,606 | - | - | - | - | - |
| <i>Repairs & Maintenance</i> | 504 | 5,500 | 5,000 | 5,500 | 500 | 10.00% |
| <i>Services and Charges</i> | 25,188 | - | - | - | - | - |
| <i>Office Expenditures</i> | 318 | - | - | - | - | - |
| <i>Operating Exp Subtotal</i> | 28,615 | 5,500 | 5,000 | 5,500 | 500 | 10.00% |
| <i>Division Total</i> | 483,650 | 183,453 | 194,598 | 191,326 | (3,273) | (1.68%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$11,146, or 6 percent more than budget due mainly to higher than anticipated overtime costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures decrease by \$3,273, or 2 percent, compared to the projected amount for Fiscal Year 2023.
- Personnel costs are 97 percent of division expenditures.
- Division FTEs remain the same.
- Repairs and maintenance are 3 percent of division expenditures and include repairs and replacement of parking meters, as well as the cost of batteries needed for their operation.

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Public Works



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Department Summary

The Public Works Department is responsible for the maintenance of City-owned roads, buildings, stormwater management systems, gardens, parks, playgrounds, vehicles, and equipment. The Department provides collection of trash, yard waste, recycling, and food waste from all single-family and some multi-family residential properties in the City, as well as trash and recycling collection from public spaces. These activities advance the Council's interests in environmental sustainability and enhance the community's quality of life. The department also oversees the City's Climate Action response, sustainability programming and energy efficiency grant programs.

The department's functions are accounted for in nine divisions. They are **Administration, Building Maintenance, Equipment Maintenance, Right-of-Way Maintenance, Solid Waste Management, Sustainability, Vegetation Maintenance, Urban Forest, and City Engineer.**

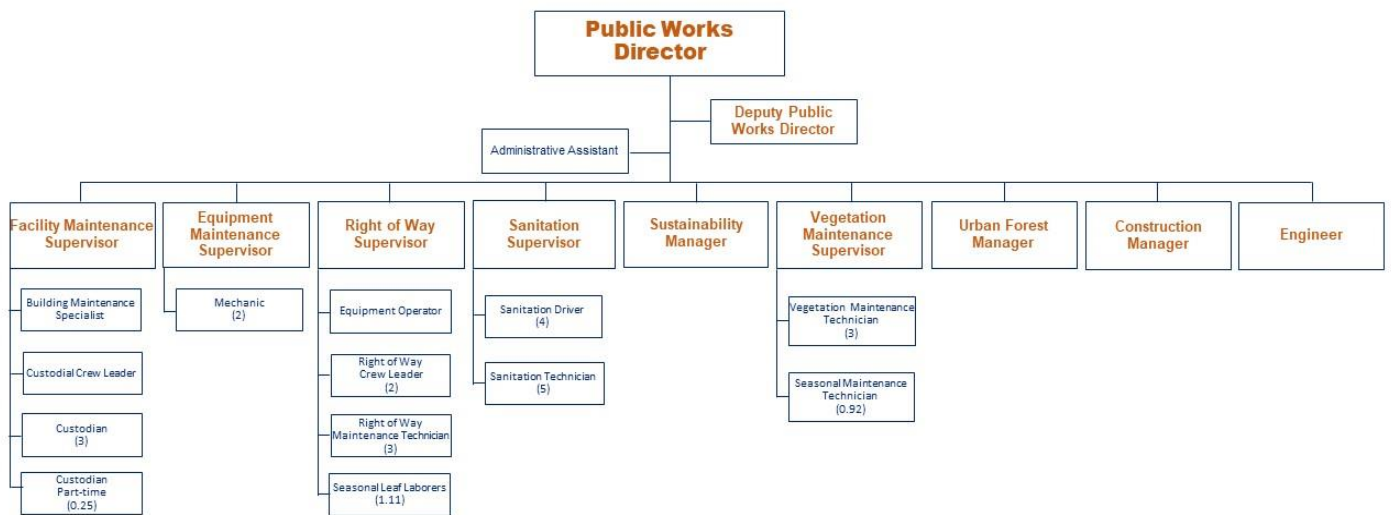


Department Organizational Chart



City of Takoma Park

Public Works Department



Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--|--------------------|-------------|---------------|--------------|-----------------------|
| Public Works Administration 3100 | | | | | |
| Director of Public Works | 151,183.69 | 1.00 | 1.00 | 1.00 | - |
| Deputy Director of Public Works | 109,682.10 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 54,715.70 | 1.00 | 1.00 | 1.00 | - |
| Total Public Works Administration FTE | 315,581.49 | 3.00 | 3.00 | 3.00 | - |
| FTEs with benefits | 315,581.49 | 3.00 | 3.00 | 3.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Public Works Administration FTE | 315,581.49 | 3.00 | 3.00 | 3.00 | - |
| Building Maintenance 3200 | | | | | |
| Facility Maintenance Supervisor | 75,350.72 | 1.00 | 1.00 | 1.00 | - |
| Building Maintenance Specialist (6 months) | 32,145.38 | 1.00 | 1.00 | 1.00 | - |
| Custodial Crew Leader | 54,490.52 | 1.00 | 1.00 | 1.00 | - |
| Custodian | 46,877.22 | 1.00 | 1.00 | 1.00 | - |
| Custodian | 43,514.27 | 1.00 | 1.00 | 1.00 | - |
| Custodian | 43,514.27 | 1.00 | 1.00 | 1.00 | - |
| Custodian | 12,814.39 | 0.25 | 0.25 | 0.25 | - |
| Total Building Maintenance FTE | 308,706.77 | 6.25 | 6.25 | 6.25 | - |
| FTEs with benefits | 295,892.38 | 6.00 | 6.00 | 6.00 | - |
| FTEs without benefits | 12,814.39 | 0.25 | 0.25 | 0.25 | - |
| Total Building Maintenance FTE | 308,706.77 | 6.25 | 6.25 | 6.25 | - |
| Equipment Maintenance 3300 | | | | | |
| Vehicle Maintenance Supervisor | 90,090.69 | 1.00 | 1.00 | 1.00 | - |
| Mechanic | 75,730.79 | 1.00 | 1.00 | 1.00 | - |
| Mechanic | 64,290.38 | 1.00 | 1.00 | 1.00 | - |
| Total Equipment Maintenance FTE | 230,111.85 | 3.00 | 3.00 | 3.00 | - |
| FTEs with benefits | 230,111.85 | 3.00 | 3.00 | 3.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Equipment Maintenance FTE | 230,111.85 | 3.00 | 3.00 | 3.00 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|-------------------------------------|-----------------------|----------------|------------------|-----------------|---------------------------------|
| Right of way - 3400 | | | | | |
| Right of Way Maintenance Supervisor | 84,532.67 | 1.00 | 1.00 | 1.00 | - |
| Right of Way Crew Leader | 60,075.78 | 1.00 | 1.00 | 1.00 | - |
| Right of Way Crew Leader | 57,451.49 | 1.00 | 1.00 | 1.00 | - |
| Equipment Operator | 55,307.86 | 1.00 | 1.00 | 1.00 | - |
| Right of Way Maintenance Technician | 50,373.19 | 1.00 | 1.00 | 1.00 | - |
| Right of Way Maintenance Technician | 55,906.43 | 1.00 | 1.00 | 1.00 | - |
| Right of Way Maintenance Technician | 51,128.78 | 1.00 | 1.00 | 1.00 | - |
| Seasonal Staff | 47,120.00 | - | 1.25 | 1.11 | (0.14) |
| Total Right of Way FTE | 461,896.19 | 7.00 | 8.25 | 8.11 | (0.14) |
| FTEs with benefits | 461,896.19 | 7.00 | 7.00 | 7.00 | - |
| FTEs without benefits | | - | 1.25 | 1.11 | (0.14) |
| Total Right of Way FTE | 461,896.19 | 7.00 | 8.25 | 8.11 | (0.14) |
| Solid Waste 3500 | | | | | |
| Sanitation Supervisor | 77,308.69 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Driver | 53,685.24 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Driver | 56,137.49 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Driver | 51,340.09 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Driver | 51,340.09 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Technician | 54,627.76 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Technician | 48,493.67 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Technician | 52,241.45 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Technician | 52,241.45 | 1.00 | 1.00 | 1.00 | - |
| Sanitation Technician | 52,241.45 | 1.00 | 1.00 | 1.00 | - |
| Total Solid Waste FTE | 549,657.38 | 10.00 | 10.00 | 10.00 | - |
| FTEs with benefits | 549,657.38 | 10.00 | 10.00 | 10.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Solid Waste FTE | 549,657.38 | 10.00 | 10.00 | 10.00 | - |
| Sustainability 3600 | | | | | |
| Sustainability Manager | 94,520.00 | 1.00 | 1.00 | 1.00 | - |
| Total Sustainability FTE | 94,520.00 | 1.00 | 1.00 | 1.00 | - |
| FTEs with benefits | 94,520.00 | 1.00 | 1.00 | 1.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Sustainability FTE | 94,520.00 | 1.00 | 1.00 | 1.00 | - |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|--|-----------------------|----------------|------------------|-----------------|---------------------------------|
| Vegetation Management 3700 | | | | | |
| Vegetation Management Supervisor | 89,719.90 | 1.00 | 1.00 | 1.00 | - |
| Garden Maintenance Technician | 57,596.20 | 1.00 | 1.00 | 1.00 | - |
| Garden Maintenance Technician | 46,068.42 | 1.00 | 1.00 | 1.00 | - |
| Garden Maintenance Technician | 53,464.28 | 1.00 | 1.00 | 1.00 | - |
| Seasonal Staff | 46,400.00 | - | 0.92 | 1.11 | 0.19 |
| Total Vegetation Management FTE | 293,248.80 | 4.00 | 4.92 | 5.11 | 0.19 |
| FTEs with benefits | 293,248.80 | 4.00 | 4.00 | 4.00 | - |
| FTEs without benefits | | - | 0.92 | 1.11 | 0.19 |
| Total Vegetation Management FTE | 293,248.80 | 4.00 | 4.92 | 5.11 | 0.19 |
| Urban Forest 3800 | | | | | |
| Urban Forest Manager | 88,030.17 | 1.00 | 1.00 | 1.00 | - |
| Total Urban Forest FTE | 88,030.17 | 1.00 | 1.00 | 1.00 | - |
| FTEs with benefits | 88,030.17 | 1.00 | 1.00 | 1.00 | - |
| FTEs without benefits | | - | - | - | - |
| Total Urban Forest FTE | 88,030.17 | 1.00 | 1.00 | 1.00 | - |
| City Engineer 3900 | | | | | |
| City Engineer | 64,069.29 | 0.50 | 0.50 | 0.50 | - |
| Field Construction Manager | 60,630.02 | 0.75 | 0.75 | 0.75 | - |
| Total City Engineer FTE | 124,699.31 | 1.25 | 1.25 | 1.25 | - |
| FTEs with benefits | 124,699.31 | 1.25 | 1.25 | 1.25 | - |
| FTEs without benefits | | - | - | - | - |
| Total City Engineer FTE | 124,699.31 | 1.25 | 1.25 | 1.25 | - |
| Stormwater 0030 | | | | | |
| City Engineer | 64,069.29 | 0.50 | 0.50 | 0.50 | - |
| Field Construction Manager | 20,210.01 | 0.25 | 0.25 | 0.25 | - |
| Total Stormwater FTE | 84,279.30 | 0.75 | 0.75 | 0.75 | - |
| FTEs with benefits | 84,279.30 | 0.75 | 0.75 | 0.75 | - |
| FTEs without benefits | | - | - | - | - |
| Total Stormwater FTE | 84,279.30 | 0.75 | 0.75 | 0.75 | - |
| | | | | | |
| Total Public Works Department FTE | 2,550,731.26 | 37.25 | 39.42 | 39.47 | 0.05 |

Sources of Revenue and Expenditure Tables

| Source of Funds (\$) | Actual FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj FY23-FY24 | Change (%) Proj FY23-FY24 |
|-----------------------------|------------------|------------------|-------------------|------------------|-------------------------------|------------------------------|
| Highway User Fees | 528,753 | 510,000 | 505,665 | 634,575 | 128,910 | 25.49% |
| In Lieu of Road Maintenance | 761,122 | 804,806 | 804,806 | 804,806 | - | 0.00% |
| Waste Collection Charges | 53,400 | 65,640 | 63,000 | 63,000 | - | 0.00% |
| Recyclable Sales | 1,417 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| Mulch Sales | 17,995 | 23,000 | 18,000 | 18,000 | - | 0.00% |
| Special Trash Pickup | 11,198 | 10,000 | 11,000 | 11,000 | - | 0.00% |
| Excavation/Driveway Permits | 4,621 | 4,500 | 4,500 | 4,600 | 100 | 2.22% |
| Tree Permits | 20,820 | 23,000 | 23,000 | 23,000 | - | 0.00% |
| Tree Fund | 25,000 | 73,000 | 73,000 | 25,000 | (48,000) | (65.75%) |
| Subtotal | 1,424,326 | 1,514,946 | 1,503,971 | 1,584,981 | 81,010 | 5.39% |
| General Fund | 3,995,273 | 4,830,245 | 4,332,592 | 4,199,577 | (133,014) | (3.07%) |
| Department Total | 5,419,599 | 6,345,191 | 5,836,563 | 5,784,558 | (52,004) | (0.89%) |

| Dept. Expenditures by DIVISION (\$) | Actual FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj FY23-FY24 | Change (%) Proj FY23-FY24 |
|--|------------------|------------------|-------------------|------------------|-------------------------------|------------------------------|
| Administration | 457,948 | 537,002 | 507,663 | 533,795 | 26,132 | 5.15% |
| Building Maintenance | 773,607 | 986,894 | 986,309 | 1,009,548 | 23,239 | 2.36% |
| Equipment Maintenance | 570,447 | 537,098 | 553,118 | 580,111 | 26,993 | 4.88% |
| Right-of-Way Maintenance | 948,668 | 1,005,175 | 910,745 | 973,073 | 62,328 | 6.84% |
| Solid Waste Management | 1,310,282 | 1,253,616 | 1,222,795 | 1,278,228 | 55,433 | 4.53% |
| Sustainability | 358,975 | 665,962 | 389,101 | 287,572 | (101,529) | (26.09%) |
| Vegetation Management | 411,058 | 489,006 | 464,200 | 482,920 | 18,720 | 4.03% |
| Urban Forest | 350,293 | 376,364 | 333,489 | 341,950 | 8,462 | 2.54% |
| City Engineer | 238,320 | 494,075 | 469,142 | 297,361 | (171,781) | (36.62%) |
| Department Total | 5,419,599 | 6,345,191 | 5,836,563 | 5,784,558 | (52,004) | (0.89%) |

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| <i>Dept. Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 2,068,106 | 2,582,277 | 2,349,438 | 2,466,052 | 116,614 | 4.96% |
| <i>Car and Clothing Allowances</i> | 10,607 | 13,950 | 12,800 | 14,400 | 1,600 | 12.50% |
| <i>Fringe Benefits</i> | 908,083 | 1,012,844 | 985,275 | 1,054,645 | 69,370 | 7.04% |
| <i>Overtime</i> | 110,145 | 109,385 | 90,695 | 102,188 | 11,493 | 12.67% |
| <i>Night Differential</i> | 2,894 | 3,120 | 3,120 | 3,120 | - | 0.00% |
| <i>Contractual Labor</i> | 228,435 | 50,760 | 90,368 | 28,000 | (62,368) | (69.02%) |
| <i>Employee Recognition</i> | 122,575 | 3,500 | 3,000 | 6,000 | 3,000 | 100.00% |
| <i>Personnel Subtotal</i> | 3,450,845 | 3,775,836 | 3,534,696 | 3,674,404 | 139,709 | 3.95% |
| <i>Supplies</i> | 229,131 | 262,080 | 211,450 | 247,750 | 36,300 | 17.17% |
| <i>Computer Expenditures</i> | 2,922 | - | 1,072 | 8,100 | 7,028 | 655.40% |
| <i>Vehicle Fuel</i> | 94,379 | 77,900 | 94,800 | 109,305 | 14,505 | 15.30% |
| <i>Repairs and Maintenance</i> | 131,058 | 130,000 | 120,000 | 126,000 | 6,000 | 5.00% |
| <i>Services and Charges</i> | 1,153,341 | 1,732,059 | 1,453,292 | 1,190,414 | (262,878) | (18.09%) |
| <i>Communication</i> | 23,292 | 33,680 | 30,535 | 29,660 | (875) | (2.86%) |
| <i>Utilities</i> | 324,079 | 307,968 | 379,000 | 380,600 | 1,600 | 0.42% |
| <i>Office Expenditures</i> | 1,481 | 800 | 800 | 800 | - | 0.00% |
| <i>Conferences, Training, & Dues</i> | 7,110 | 19,169 | 10,215 | 16,525 | 6,310 | 61.77% |
| <i>Special Events & Programs</i> | 1,960 | 5,700 | 703 | 1,000 | 297 | 42.25% |
| <i>Operating Exp Subtotal</i> | 1,968,754 | 2,569,356 | 2,301,867 | 2,110,154 | (191,713) | (8.33%) |
| <i>Department Total</i> | 5,419,599 | 6,345,191 | 5,836,563 | 5,784,558 | (52,004) | (0.89%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures are expected to be \$508,628, or 8 percent lower than budget.
- Personnel costs for the department are projected to be \$241,140, 6 percent lower than the budgeted amount due mainly to staff vacancies including a Building Maintenance Specialist, Sustainability Manager, several Technicians and Custodial staff.
- Operating expenditures are projected to be \$267,489, or 10 percent lower than budget primarily due to a reduction in expenditures for services and charges.

Fiscal Year 2024 Budget Highlights:

- Department expenditures are \$5,784,558, a decrease of \$52,004 or 1 percent compared to the projected expenditures for Fiscal Year 2023.
- Department FTEs increase by 0.05 from Fiscal Year 2023 and are related to a slight increase in seasonal labor hours.
- Personnel costs are 64 percent of department expenditures.
- Personnel costs increased by \$139,709, or 4 percent, compared to projected expenditures for Fiscal Year 2023. Expenditures for wages increased by \$116,614 and fringe costs by \$69,370. The contractual labor budget decreased by \$62,386.
- Operating expenditures decrease by \$191,713, or 8 percent, compared to the Fiscal Year 2023 projected amount. While many divisions have modest increases, there are significant reductions in the Sustainability budget, due to lower funding for grants and rebates as well as the Engineering budget, due to the prior one-time expenditure in the Fiscal Year 2023 budget for the Stormwater Resiliency Study.
- Supplies are \$247,750, or 4 percent of department expenditures and include office supplies, custodial supplies, snow removal supplies, leaf collection supplies, sign, park and garden maintenance supplies, and replacement trash and recycling containers. The increase over the projected Fiscal Year 2023 expenditure is \$36,300.
- Vehicle fuel expenditures are \$109,305, or 2 percent of department expenditures and include fuel used by Public Works and other departments, but not the Police

Department Summaries

Department, as those fuel charges are in the Police budget. The increase over the projected Fiscal Year 2023 expenditure is \$14,505.

- Repair and maintenance expenditures are \$126,000 or 2 percent of department expenditures, and is an increase of \$6,000, or 5 percent, compared to the projected Fiscal Year 2023 amount.
- Services and charges are \$1,190,414, or 21% of department expenditures and include contractual expenses, such as engineering services, specialized building maintenance, contractual vehicle maintenance, disposal and recycling processing fees, tree maintenance, and tree planting. These expenditures were decreased by \$262,878 over Fiscal Year 2023 primarily due to decreases in grant and rebate funding in the Sustainability budget and not continuing the one-time expenditure for the Stormwater Resiliency Study.
- Utility fees are \$380,600, or 7 percent of department expenditures and include electricity, gas and water costs for all City facilities, as well as street lighting.

Fiscal Year 2023 Accomplishments:

- Put into service the EV Street Sweeper.
- Replaced a gas-powered pick-up truck with a hybrid vehicle for the Vegetation Maintenance Division.
- Replaced fuel pump software.
- Ordered a replacement for the aerial lift, expected to be delivered in FY24.
- Began implementation for a Work Order System through Open Gov.
- Completed facility improvements to the New Hampshire Avenue Recreation Center including a new roof, new HVAC system and air filtration system for the weight and exercise rooms.
- Established a household battery recycling drop-off at Public Works.
- Implemented the Tree Takoma Program, a partnership with Casey Trees to provide no cost trees on private property with onsite consultation and planting.
- Installed new sidewalks at Hopewell, Kentland and Larch Avenue and Sligo Mill Road.
- Completed new sidewalk design for Belford Place and Domer Avenue.
- Completed ADA repairs to existing sidewalks including Maple Avenue (between Tulip Avenue and Philadelphia Avenue) and Ethan Allen Avenue.
- Installed requested traffic calming measures including 3 speed humps on Prince Georges Avenue, 2 speed humps in the 7900 block of Glenside Drive, 2 speed humps on Auburn Avenue and replaced an existing speed hump on Lee Avenue.
- Completed street resurfacing on Heather Alley, Merwood Drive, Dogwood Avenue, Dundalk Avenue and Cockerille Avenue.
- Provided Electrification and Energy Efficiency grants to 20 multi-family properties through ARPA funding.
- Completed stormwater management improvement projects at Poplar Avenue and Elm Avenue and Cockerille Avenue and Circle Woods.
- Began the Stormwater Resiliency Study through the Low Impact Development Center to evaluate 20 flood prone areas, provide recommendations and improved public information about potential management measures and a website dashboard for property owners.

Department Summaries

- Received a \$10,000 grant from Pepco and began implementation of an invasive removal and native planting project for Circle Woods.



Fiscal Year 2024 Goals:

- Replace two trash trucks.
- Continue the electrification of equipment in the Vegetation Maintenance Division with the purchase of an EV commercial grade mower.
- Replace the front gate at the Public Works facility.
- Oversee the renovation of the IT and Cable office areas.
- Begin the Community Center renovation of the lower level of the building.
- Complete approved new sidewalk installations and traffic calming requests.
- Continue ADA sidewalk repairs on sidewalks along City streets and State Highways, per the budget allocation.
- Complete street resurfacing for identified roadways within the allotted budget.
- Complete repairs and implement stormwater management projects on Mississippi Avenue and Hilltop Road, repairs to an outfall on Central Avenue and Glenside Drive.
- Complete the first phase of the Takoma Branch Stream Restoration Project.
- Install stormwater management capital projects on Jefferson Avenue, Albany and Baltimore Avenues and Houston Avenue.
- Work with the Low Impact Development Center to facilitate public meetings to report the findings of the Stormwater Resiliency Study.
- Complete facility improvements including replacing the gas water heater at Heffner Park facility with an electric one, and painting the exterior of the Mechanic Shop and Right of Way facilities.
- Hire and onboard the new Sustainability Manager.
- Provide energy efficiency grants for eligible electrification and energy efficiency projects for single-family, multi-family and commercial properties.
- Implement the Work Order system.

Administration

Division Purpose:

Oversee the operations of all departmental divisions. Serve as the main interface with residents. Provide coordination between the divisions and with other City departments.

Management Objectives:

- Oversee the operations of all Public Work's Divisions to ensure timely delivery of service, excellence in quality, and responsiveness to the needs of residents, other departments, and other agencies.
- Respond to resident requests for service via phone, email, and MY TKPK.
- Maintain Public Works-related information on the City website to ensure that it is up-to-date and informative.
- Schedule special services including mulch deliveries and bulk refuse collection.
- Provides trash carts and mosquito traps for purchase, and recycling and food waste containers at no charge.
- Report vehicle accidents and employee injuries to the related insurers and work with the Human Resources Department to provide specific workplace training programs.

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Administration</i> | 457,948 | 537,002 | 507,663 | 533,795 | 26,132 | 5.15% |
| <i>Division Total</i> | 457,948 | 537,002 | 507,663 | 533,795 | 26,132 | 5.15% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 288,118 | 332,591 | 309,628 | 315,581 | 5,954 | 1.92% |
| <i>Fringe Benefits</i> | 120,591 | 121,546 | 121,546 | 128,922 | 7,376 | 6.07% |
| <i>Overtime</i> | 667 | 472 | 600 | 608 | 8 | 1.25% |
| <i>Employee Recognition</i> | 5,100 | - | - | 3,500 | 3,500 | - |
| <i>Personnel Subtotal</i> | 414,476 | 454,610 | 431,774 | 448,611 | 16,837 | 3.90% |
| <i>Supplies</i> | 6,249 | 5,000 | 5,000 | 6,000 | 1,000 | 20.00% |
| <i>Computer Expenditures</i> | 2,922 | - | 1,072 | 2,500 | 1,428 | 133.15% |
| <i>Services and Charges</i> | 7,892 | 38,668 | 32,604 | 42,124 | 9,520 | 29.20% |
| <i>Communication</i> | 23,292 | 33,680 | 30,535 | 29,660 | (875) | (2.86%) |
| <i>Office Expenditures</i> | 1,481 | 800 | 800 | 800 | - | 0.00% |
| <i>Conferences, Training, & Dues</i> | 1,636 | 3,544 | 5,175 | 3,100 | (2,075) | (40.10%) |
| <i>Special Events & Programs</i> | - | 700 | 703 | 1,000 | 297 | 42.25% |
| <i>Operating Exp Subtotal</i> | 43,472 | 82,392 | 75,889 | 85,184 | 9,295 | 12.25% |
| <i>Division Total</i> | 457,948 | 537,002 | 507,663 | 533,795 | 26,132 | 5.15% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$29,339, or 5 percent lower than budgeted due mainly to lower than anticipated costs for wages, service and charges, and communication.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$533,795, an increase of \$26,132, or 5 percent, compared to the projected amount for Fiscal Year 2023.
- Personnel costs are 84 percent of division expenditures.
- Personnel costs increase by \$16,837, or 4 percent, compared to the projected Fiscal Year 2023 amount and include employee recognition costs of \$3,500.
- Division FTEs remain unchanged.
- Operating expenditures increase by \$9,295, or 12 percent, compared to the projected Fiscal Year 2023 amount and include software, postage, copying and office equipment leases.



Building Maintenance

Division Purpose:

Responsible for maintaining City facilities, which include the Community Center, the relocated Takoma Park Library, Takoma Park Recreation Center, Heffner Community Center, Public Works Complex, and the Thomas Siegler Carriage House.

Management Objectives:

- Provide custodial services and maintenance of all City facilities.
- Identify cost-effective measures to reduce energy use, waste generation, and water use, and enhance the appearance and functioning of the facilities.
- Replace existing systems or equipment as required with Energy Star-rated or other equivalent certification to ensure new equipment meets the highest energy efficiency and sustainability criteria.
- Implement improvements to the facilities to enhance the functionality of employees' workspace and building users' experience.
- Special projects included in the Fiscal Year 2024 operating budget include removing the gas hot water tank at Heffner Park and replacing it with an electric unit and painting the exterior of the Mechanics Bay and Right of Way building at Public Works.
- Projects funded through the Facility Maintenance Reserve include the replacement of the front gate at the Public Works yard, the third-floor renovation of the IT and Cable office (includes funding from the Cable Grant and Facility Maintenance Reserve).

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|------------------|------------------|-------------------|-------------------|
| Expenditures for Facility Maintenance by Contractor | \$182,779 | \$175,201 | \$155,500 | \$183,000 |
| Expenditures for Facility Maintenance In-House (not personnel costs) | \$56,591 | \$29,821 | \$53,000 | \$67,000 |
| Electricity Use (buildings) | 902,972 kwh | 1,131,489 kwh | 900,000 kwh | 900,000 kwh |
| Gas Use (buildings) | 24,884 therms | 50,234 therms | 35,000 therms | 30,000 therms |
| Water Use (all) | 531,507 gals | 600,000 gals | 650,000 gals | 650,000 gals |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Building Maintenance</i> | 773,607 | 986,894 | 986,309 | 1,009,548 | 23,239 | 2.36% |
| <i>Division Total</i> | 773,607 | 986,894 | 986,309 | 1,009,548 | 23,239 | 2.36% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 177,154 | 350,789 | 325,790 | 308,707 | (17,083) | (5.24%) |
| <i>Fringe Benefits</i> | 87,214 | 147,807 | 141,011 | 149,431 | 8,420 | 5.97% |
| <i>Overtime</i> | 6,126 | 9,272 | 6,000 | 7,460 | 1,460 | 24.33% |
| <i>Car and Clothing Allowances</i> | 614 | 2,700 | 1,550 | 2,700 | 1,150 | 74.19% |
| <i>Night Differential</i> | 2,894 | 3,120 | 3,120 | 3,120 | - | 0.00% |
| <i>Contractual Labor</i> | 32,639 | 2,880 | 2,888 | 3,200 | 312 | 10.80% |
| <i>Employee Recognition</i> | 12,400 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 319,040 | 516,568 | 480,359 | 474,618 | (5,741) | (1.20%) |
| <i>Supplies</i> | 23,034 | 36,850 | 31,250 | 37,350 | 6,100 | 19.52% |
| <i>Repairs and Maintenance</i> | 8,907 | 35,000 | 25,000 | 30,000 | 5,000 | 20.00% |
| <i>Services and Charges</i> | 177,487 | 177,208 | 158,500 | 172,980 | 14,480 | 9.14% |
| <i>Utilities</i> | 244,988 | 219,268 | 290,700 | 293,400 | 2,700 | 0.93% |
| <i>Conferences, Training, & Dues</i> | 150 | 2,000 | 500 | 1,200 | 700 | 140.00% |
| <i>Operating Exp Subtotal</i> | 454,567 | 470,326 | 505,950 | 534,930 | 28,980 | 5.73% |
| <i>Division Total</i> | 773,607 | 986,894 | 986,309 | 1,009,548 | 23,239 | 2.36% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$585, or less than 1 percent lower than budget for Fiscal Year 2023.
- The projected personnel costs are lower than budget, due to a position vacancy. The projected operating expenditures are lower than budget for supplies, repairs and maintenance, and services and charges, offset by higher than budgeted utilities.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$1,009,548, an increase of \$23,239, or 2 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are 47 percent of division expenditures and decrease by \$5,741, or 1 percent, compared to the projected amount for Fiscal Year 2023.
- Division FTEs remain unchanged.
- Operating expenditures increase by \$28,980, or 6 percent, compared to the projected amount for Fiscal Year 2023, reflecting increases in supplies, repairs and maintenance, and services charges.
- The costs of utilities, the largest expenditure in this division, at \$293,400 include electricity charges of \$247,000, gas charges of \$29,700, and water charges of \$16,700.

Equipment Maintenance

Division Purpose:

Responsible for maintaining City-owned cars, vans, light trucks, heavy-duty trucks, other specialized motorized equipment (leaf vacuum machines, loader, skid steer, sweeper, and snow plows and spreaders), and maintaining the fueling station.

Management Objectives:

- Perform preventative maintenance on all vehicles, per the manufacturer recommendations – every 5,000 miles for synthetic oil. For low-mileage vehicles, preventative maintenance work is performed every three months.
- Provide service checks for Police vehicles on a weekly basis.
- Perform minor vehicle repairs within two days.
- The Division completes 80% of the vehicle repairs in-house; major repairs and warranty work is done through outside contractors.
- Perform all federal and state-required annual certifications and testing on the fuel pumps and underground storage tanks.
- Coordinate vehicle repair as a result of accidents through the City insurance provider.
- Develop and maintain the replacement schedule for vehicles; follow procurement procedures for the purchase of replacement vehicles, identify alternative fuel vehicle options for replacing gas-fueled vehicles.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|----------------|-------------------|-------------------|
| Number of vehicles maintained: | | | | |
| <i>Police</i> | 59 | 59 | 60 | 60 |
| <i>Public Works</i> | 23 | 25 | 25 | 25 |
| <i>Other Departments</i> | 5 | 5 | 5 | 5 |
| Maintenance Costs: (non-personnel) | | | | |
| <i>Police</i> | \$60,051 | \$81,647 | \$93,945 | \$79,500 |
| <i>Public Works and Administration</i> | \$99,734 | \$122,152 | \$95,000 | \$96,000 |
| Number of vehicle/equipment work orders | 378 | 400 | 396 | 400 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Equipment Maintenance</i> | 570,447 | 537,098 | 553,118 | 580,111 | 26,993 | 4.88% |
| <i>Division Total</i> | 570,447 | 537,098 | 553,118 | 580,111 | 26,993 | 4.88% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 192,536 | 222,755 | 222,755 | 230,112 | 7,357 | 3.30% |
| <i>Fringe Benefits</i> | 87,445 | 82,017 | 82,017 | 88,744 | 6,727 | 8.20% |
| <i>Car and Clothing Allowances</i> | 1,238 | 1,350 | 1,350 | 1,350 | - | 0.00% |
| <i>Overtime</i> | 16,535 | 10,496 | 10,496 | 7,500 | (2,996) | (28.55%) |
| <i>Employee Recognition</i> | 7,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 305,253 | 316,618 | 316,618 | 327,706 | 11,088 | 3.50% |
| <i>Supplies</i> | 26,684 | 23,700 | 22,200 | 22,000 | (200) | (0.90%) |
| <i>Vehicle Fuel</i> | 94,379 | 77,900 | 94,800 | 109,305 | 14,505 | 15.30% |
| <i>Repairs and Maintenance</i> | 122,152 | 95,000 | 95,000 | 96,000 | 1,000 | 1.05% |
| <i>Services and Charges</i> | 21,142 | 22,440 | 24,100 | 23,500 | (600) | (2.49%) |
| <i>Conferences, Training, Dues & Other</i> | 837 | 1,440 | 400 | 1,600 | 1,200 | 300.00% |
| <i>Operating Exp Subtotal</i> | 265,194 | 220,480 | 236,500 | 252,405 | 15,905 | 6.73% |
| <i>Division Total</i> | 570,447 | 537,098 | 553,118 | 580,111 | 26,993 | 4.88% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$16,020 or 3 percent higher than budget.
- Personnel costs are projected to match the budgeted amount.
- Operating expenditures are projected to be \$16,020 over budget. This is due to higher than anticipated fuel costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$580,111, an increase of \$26,993, or 5 percent, more than the projected Fiscal Year 2023 amount.
- Personnel costs are 56 percent of division expenditures.
- Personnel costs increase by \$11,088, or 3.5 percent, compared to the projected Fiscal Year 2023 amount. This reflects higher wages and fringe benefits costs. However, the overtime budget for the division was reduced.
- Division FTEs remain unchanged.
- Operating expenditures increase by \$15,905, or 7 percent, compared to the projected Fiscal Year 2023 amount. The increase is mainly due to higher fuel costs.

Right-of-Way Maintenance

Division Purpose:

Responsible for park and playground maintenance, roadway maintenance and pothole repair, street sign maintenance, street cleaning, storm drain cleaning, leaf collection, roadway snow clearing, and storm debris removal.

Management Objectives:

- Clean public parks and playground areas once a week.
- Maintain roadway markings and crosswalks on City streets, repainting on an annual schedule, as needed.
- Provide winter storm response when needed to provide two cleared lanes on each street over a 12-hour period when snow accumulation is six inches or less, and one cleared lane over a 12-hour period when snow accumulation is 6 to 12 inches in depth.
- Perform vacuum leaf collection over a five-week period in the fall season that provides a minimum of two collections on every street.
- Provide leaf mulch for use by City residents and others; coordinate delivery by fee once a week between March and October or until the supply is gone.
- Provide street sweeping at least twice a month from March through October, and when conditions allow, sweep streets after snow events to remove excess salt and sand.
- Provide set up and clean up assistance for City festivals and events.
- Maintain and repair street signs and poles, and add additional signage as approved.
- Maintain playground and park equipment in City parks.
- Maintain equipment in the right of way including benches.

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Right-of-Way Maintenance</i> | 948,668 | 1,005,175 | 910,745 | 973,073 | 62,328 | 6.84% |
| <i>Division Total</i> | 948,668 | 1,005,175 | 910,745 | 973,073 | 62,328 | 6.84% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 404,672 | 455,050 | 410,467 | 462,896 | 52,429 | 12.77% |
| <i>Fringe Benefits</i> | 200,737 | 196,205 | 188,348 | 206,787 | 18,439 | 9.79% |
| <i>Overtime</i> | 37,435 | 43,420 | 32,000 | 36,000 | 4,000 | 12.50% |
| <i>Car and Clothing Allowances</i> | 3,150 | 3,150 | 3,150 | 3,150 | - | 0.00% |
| <i>Contractual Labor</i> | 20,987 | 36,480 | 36,480 | 12,800 | (23,680) | (64.91%) |
| <i>Employee Recognition</i> | 45,500 | 1,500 | 1,000 | 2,000 | 1,000 | 100.00% |
| <i>Personnel Subtotal</i> | 712,481 | 735,805 | 671,445 | 723,633 | 52,188 | 7.77% |
| <i>Supplies</i> | 119,240 | 146,330 | 112,000 | 125,000 | 13,000 | 11.61% |
| <i>Services and Charges</i> | 38,833 | 39,040 | 45,800 | 37,440 | (8,360) | (18.25%) |
| <i>Utilities</i> | 78,033 | 81,500 | 81,500 | 80,200 | (1,300) | (1.60%) |
| <i>Computer Expenditures</i> | - | - | - | 5,600 | 5,600 | - |
| <i>Conferences, Training, Dues & Other</i> | 82 | 2,500 | - | 1,200 | 1,200 | - |
| <i>Operating Exp Subtotal</i> | 236,187 | 269,370 | 239,300 | 249,440 | 10,140 | 4.24% |
| <i>Division Total</i> | 948,668 | 1,005,175 | 910,745 | 973,073 | 62,328 | 6.84% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$94,430, or 9 percent less than budget.
- Personnel expenses are projected to be \$64,360, or 9 percent lower than budget due to a partial-year vacancy in a full-time position, fewer seasonal staff hired and reduced overtime expenditures for winter weather response.
- Operating expenditures are expected to be \$30,070, or 11 percent lower than budget. The reduction is attributable to lower supply costs (primarily snow treatment supplies).

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$973,073, an increase of \$62,328, or 7 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are 74 percent of division expenditures and increase by \$52,188, or 8 percent, compared to the projected amount for Fiscal Year 2023. This increase is based on a full roster of staff. The contractual labor budget decreases by \$23,680.
- Division FTEs decrease by 0.14 due to less seasonal staff hours.
- Operating expenditures are 26 percent of division expenditures and increase by \$10,140, or 4 percent, compared to the projected amount for Fiscal Year 2023. The increase is due mainly to supply costs based on a return to the average use of snow treatment supplies and the replacement of four aging computers in the division.

Solid Waste Management

Division Purpose

Responsible for the curbside collection of residential trash, recyclables, food waste, and yard waste on a weekly basis, and bulk pick-up upon request by fee. Division staff collects from public receptacles throughout the City on a frequency as needed. Division staff may also assist with winter storm response.

Additional Services:

- Provide at-the-house collection services for elderly residents or those with physical limitations.
- Provide replacement recycling containers and food waste containers at no cost to all households that receive City collection services.
- Provide a drop-off for additional recyclable items including electronics and computers, CFL light bulbs, motor oil and antifreeze and household batteries.
- Hold an annual Household Hazardous Waste Drop-Off collection event.
- The Department offers 64 and 96-gallon wheeled trash carts for purchase.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Tons of trash | 3,477 | 3,208 | 3,200 | 3,300 |
| Tons of recycling | 1,449 | 1,311 | 1,300 | 1,300 |
| Tons of yard waste processed at County | 401 | 351 | 400 | 400 |
| Tons of food waste collected | 305 | 286 | 300 | 300 |
| # of ROW containers serviced | 148 | 155 | 155 | 155 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|-------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Solid Waste Management</i> | <i>1,310,282</i> | <i>1,253,616</i> | <i>1,222,795</i> | <i>1,278,228</i> | <i>55,433</i> | <i>4.53%</i> |
| <i>Division Total</i> | <i>1,310,282</i> | <i>1,253,616</i> | <i>1,222,795</i> | <i>1,278,228</i> | <i>55,433</i> | <i>4.53%</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|-------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | <i>455,696</i> | <i>552,036</i> | <i>552,036</i> | <i>550,257</i> | <i>(1,778)</i> | <i>(0.32%)</i> |
| <i>Car and Clothing Allowances</i> | <i>3,242</i> | <i>4,500</i> | <i>4,500</i> | <i>4,500</i> | <i>-</i> | <i>0.00%</i> |
| <i>Fringe Benefits</i> | <i>197,426</i> | <i>223,627</i> | <i>223,627</i> | <i>251,070</i> | <i>27,444</i> | <i>12.27%</i> |
| <i>Overtime</i> | <i>35,866</i> | <i>33,495</i> | <i>33,495</i> | <i>38,000</i> | <i>4,505</i> | <i>13.45%</i> |
| <i>Contractual Labor</i> | <i>139,390</i> | <i>11,400</i> | <i>40,000</i> | <i>12,000</i> | <i>(28,000)</i> | <i>(70.00%)</i> |
| <i>Employee Recognition</i> | <i>25,000</i> | <i>2,000</i> | <i>2,000</i> | <i>500</i> | <i>(1,500)</i> | <i>(75.00%)</i> |
| <i>Personnel Subtotal</i> | <i>856,620</i> | <i>827,057</i> | <i>855,657</i> | <i>856,328</i> | <i>671</i> | <i>0.08%</i> |
| <i>Supplies</i> | <i>26,008</i> | <i>14,250</i> | <i>9,000</i> | <i>28,900</i> | <i>19,900</i> | <i>221.11%</i> |
| <i>Services and Charges</i> | <i>427,654</i> | <i>411,309</i> | <i>358,138</i> | <i>392,000</i> | <i>33,862</i> | <i>9.46%</i> |
| <i>Conferences, Training, & Dues</i> | <i>-</i> | <i>1,000</i> | <i>-</i> | <i>1,000</i> | <i>1,000</i> | <i>-</i> |
| <i>Operating Exp Subtotal</i> | <i>453,662</i> | <i>426,559</i> | <i>367,138</i> | <i>421,900</i> | <i>54,762</i> | <i>14.92%</i> |
| <i>Division Total</i> | <i>1,310,282</i> | <i>1,253,616</i> | <i>1,222,795</i> | <i>1,278,228</i> | <i>55,433</i> | <i>4.53%</i> |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$30,821, or 2 percent lower than budget.
- Personnel costs are projected to be \$28,600 higher than budget due to an increase in the use of contractual labor.
- Operating expenditures are projected to be \$59,411 lower than budgeted due to lower-than-expected supply expenditures and reduced disposal costs for recycling and refuse.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$1,278,228, an increase of \$55,433, or 4.5 percent, compared to the projected amount for Fiscal Year 2023.
- Personnel costs increase by \$671, or less than 1 percent, compared to the projected Fiscal Year 2023 amount. The budget assumes an increase in fringe benefits costs and a reduction in contractual labor costs.
- FTEs remain unchanged.
- Operating budget expenditures increase by \$54,762, or 15 percent, compared to the projected amount for Fiscal Year 2023. The increased costs result from higher fees for recycling processing and refuse disposal.
- The breakdown of Solid Waste Division expenditures by functional area is:

| | | |
|---------------|------------------------|------------------------------------|
| ○ Trash | \$682,476 (53 percent) | 3,200 ton (60.4 percent of weight) |
| ○ Recycling | \$294,347 (23 percent) | 1,400 ton (26.4 percent of weight) |
| ○ Food Waste | \$111,740 (9 percent) | 300 ton (5.7 percent of weight) |
| ○ Yard Waste* | \$189,666 (15 percent) | 400 ton (7.5 percent of weight) |

* The weight of yard waste does not represent all yard waste collected. It represents the portion taken to the Montgomery County composting facility and does not include materials processed at Public Works.

Sustainability

Division Purpose:

Oversees the City’s Sustainability Program including implementing the priority strategies and concepts in the “2020 Climate Emergency Response Resolution” and working with residents and commercial property owners to improve building energy efficiency and convert to the use of clean, green power.

Management Objectives

- Oversee the public outreach and implementation of Climate Action initiatives.
- Coordinate with the Montgomery County Office of Energy & Sustainability to pilot programs and initiatives included in the Climate Action Plan for reducing greenhouse gas emissions and promoting green power sources.
- Develop implementation plans for the priority strategies and concepts in the “2020 Climate Emergency Response Resolution”.
- Maintain the City’s status as Sustainable Maryland Certified.
- Complete annual reporting to the Carbon Disclosure Project as required by the Global Conference of Mayors.
- Develop programs to assist low-income residents, businesses, and multi-family properties with energy efficiency improvements.
- Identify new programs to improve sustainability, reduce energy use, and build resiliency.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23* | Projected FY24 |
|---|-------------|-------------|-----------------|----------------|
| # of households receiving electrification & energy efficiency grants | 6 | 16 | 0 | 10 |
| # of low/moderate income homes receiving electrification & energy efficiency grants | 7 | 12 | 0 | 5 |
| # of Multi-Family electrification & energy efficiency projects | 4 | 13 | 20 | 6 |
| # of businesses provided support for electrification & energy efficiency | 7 | 8 | 0 | 3 |

* FY23 figures were funded through ARPA programs

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Sustainability</i> | 358,975 | 665,962 | 389,101 | 287,572 | (101,529) | (26.09%) |
| <i>Division Total</i> | 358,975 | 665,962 | 389,101 | 287,572 | (101,529) | (26.09%) |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 117,532 | 149,292 | 60,952 | 94,520 | 33,568 | 55.07% |
| <i>Fringe Benefits</i> | 52,577 | 53,195 | 40,279 | 49,577 | 9,298 | 23.08% |
| <i>Employee Recognition</i> | 5,050 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 175,159 | 202,487 | 101,231 | 144,097 | 42,866 | 42.34% |
| <i>Services and Charges</i> | 180,157 | 455,000 | 286,000 | 140,000 | (146,000) | (51.05%) |
| <i>Conferences, Training, & Dues</i> | 1,700 | 3,475 | 1,870 | 3,475 | 1,605 | 85.83% |
| <i>Special Events & Programs</i> | 1,960 | 5,000 | - | - | - | - |
| <i>Operating Exp Subtotal</i> | 183,817 | 463,475 | 287,870 | 143,475 | (144,395) | (50.16%) |
| <i>Division Total</i> | 358,975 | 665,962 | 389,101 | 287,572 | (101,529) | (26.09%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$276,860, or 42 percent lower than budget.
- Personnel expenditures are projected to be \$101,255 lower than budget due to a staff vacancy.
- Operating expenditures are expected to be \$175,605 lower than budget. The initial operating budget of \$78,475 was increased by \$385,000 through a budget amendment which included previously awarded but unspent grants from Fiscal Year 2022 to property owners to implement energy efficiency projects. Many of those projects were completed, others have not been, resulting in lower expenditures. Additionally, the benchmarking study included in the budget was not initiated due to staff vacancy.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$287,572, a decrease of \$101,529, or 26 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are 50 percent of division expenditures, an increase of \$42,866, or 42 percent, compared to the projected Fiscal Year 2023 amount. The increase assumes the hiring of a Sustainability Manager, a position vacant since October 2022.
- Division FTEs remain unchanged; however, the full-time intern position was eliminated as a budget reduction measure.
- Operating expenditures are \$143,475, a decrease of \$144,395, or 50 percent, compared to the projected Fiscal Year 2023 amount. The expenditures include proposed grant funding of \$140,000 to be allocated among single-family, multi-family, commercial, and low and moderate property.



Vegetation Maintenance

Division Purpose:

Maintain the City's public gardens, planted streetscapes, and stormwater bioretention facilities to add to the beauty and enhanced environment for Takoma Park's neighborhoods. Maintain the grass and turf areas on all publicly owned spaces.

Management Objectives:

- Provide maintenance of public spaces and Rights of Way as needed, including plant care, mowing, invasive plant management, and litter pick up.
- Perform garden and turf management using the principles of Integrated Pest Management and Ecological Horticulture.
- Renovate City gardens and landscape areas, as needed.
- Maintain existing garden and landscaped areas, including those related to stormwater treatment through both in-house efforts and contractors.
- Provide mowing services of all turf on City-owned spaces from spring through fall.
- Provide snow and ice removal on sidewalks along City-owned facilities and parks after winter storm events.
- Coordinate volunteer opportunities for community members to assist in invasive plant removal, new planting, and open space vegetation management.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| # of gardens maintained | 32 | 32 | 32 | 32 |
| # of bio-retention facilities maintained | 68 | 72 | 73 | 74 |
| # of streetscapes maintained | 85 | 85 | 85 | 85 |
| # of sites mowed | 37 | 37 | 37 | 37 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Gardens</i> | 411,058 | 489,006 | 464,200 | 482,920 | 18,720 | 4.03% |
| <i>Division Total</i> | 411,058 | 489,006 | 464,200 | 482,920 | 18,720 | 4.03% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 226,518 | 285,915 | 259,915 | 291,249 | 31,334 | 12.06% |
| <i>Fringe Benefits</i> | 92,065 | 111,185 | 111,185 | 99,231 | (11,954) | (10.75%) |
| <i>Overtime</i> | 12,329 | 10,126 | 6,000 | 10,620 | 4,620 | 77.00% |
| <i>Car and Clothing Allowances</i> | 1,575 | 1,800 | 1,800 | 1,800 | - | 0.00% |
| <i>Contractual Labor</i> | 35,419 | - | 11,000 | - | (11,000) | (100.00%) |
| <i>Employee Recognition</i> | 13,000 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 380,905 | 409,026 | 389,900 | 402,900 | 13,000 | 3.33% |
| <i>Supplies</i> | 25,394 | 33,450 | 30,500 | 26,500 | (4,000) | (13.11%) |
| <i>Services and Charges</i> | 1,676 | 36,400 | 36,400 | 44,370 | 7,970 | 21.90% |
| <i>Utilities</i> | 1,058 | 7,200 | 6,800 | 7,000 | 200 | 2.94% |
| <i>Conferences, Training, & Dues</i> | 2,025 | 2,930 | 600 | 2,150 | 1,550 | 258.33% |
| <i>Operating Exp Subtotal</i> | 30,153 | 79,980 | 74,300 | 80,020 | 5,720 | 7.70% |
| <i>Division Total</i> | 411,058 | 489,006 | 464,200 | 482,920 | 18,720 | 4.03% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$24,806, or 5 percent lower than budget.
- Personnel costs are projected to be \$19,126 or 5 percent lower than budget due to staff vacancies. Higher than anticipated contractual labor costs are included in the personnel costs.
- Operating expenditures are expected to be \$5,680, or 7 percent lower than budget due to reduced expenditures for supplies and training.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$482,920, an increase of \$18,700, or 4 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are \$402,900 representing 83 percent of division expenditures and increase by \$13,000, or 3 percent, compared to the projected Fiscal Year 2023 amount. This includes increases in wages assuming full staffing levels and a reduction in contractual labor costs.
- Division FTEs increase by 0.19 compared to Fiscal Year 2023 due to an increase in seasonal labor from 48 weeks to 58 weeks. This will provide 30 weeks of mowing assistance and 28 weeks of garden maintenance assistance. Permanent staffing includes a supervisor and three maintenance technicians, supplemented by seasonal staffing.
- Operating expenditures are \$80,020 representing 17 percent of division expenditures and increase by \$5,720, or 8 percent, compared to the projected Fiscal Year 2023 amount. This includes a reduction in supply costs and an increase in cost for contractual maintenance.

Urban Forest

Division Purpose:

Manage the City's urban forest and enforce Takoma Park's Tree Ordinance. The division is overseen by a licensed arborist.

Management Initiatives:

- Promote tree planting on private property through the Tree Takoma program, which has a goal of planting 300 trees annually on private property at no cost to the property owner and facilitated by site visit consultation by Casey Trees.
- Implement programming, as funding is available, to increase tree canopy in areas of the City with less tree cover, particularly high multi-family property and commercial areas.
- Plant native trees in the City Right of Way based on annual budget allocation and provide guidance to residents in selecting native trees.
- Work with utility companies to manage and protect trees impacted by required maintenance or service replacements.
- Oversee compliance with the City's tree removal and tree protection laws.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| # of trees removed (desirable, not dead/hazardous) | 76 | 92 | 60 | 75 |
| # of undesirable species trees removed by permit | 14 | 14 | 15 | 15 |
| #of trees removed from public space | 47 | 77 | 75 | 75 |
| # of trees pruned in public space | 21 | 30 | 200 | 250 |
| # of trees removed hazardous or dead | 538 | 380 | 300 | 350 |
| # of trees removed or pruned thru emergency assistance program | 9 | 16 | 15 | 20 |
| # of tree removal denials | 15 | 3 | 10 | 10 |
| # of tree impact Assessments | 152 | 144 | 120 | 120 |
| # of tree protection plan permits | 70 | 41 | 30 | 35 |
| # of trees planted in public space | 67 | 88 | 45 | 75 |
| # of bulk buy trees planted on private property | 88 | 85 | 0 | 0 |
| # of trees planted through Tree Takoma | 0 | 39 | 255 | 300 |
| \$ spent for the emergency assistance program | \$27,900 | \$39,737 | \$35,000 | \$35,000 |
| # of Notice of Violation issued | 17 | 8 | 10 | 10 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Urban Forest</i> | 350,293 | 376,364 | 333,489 | 341,950 | 8,462 | 2.54% |
| <i>Division Total</i> | 350,293 | 376,364 | 333,489 | 341,950 | 8,462 | 2.54% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 85,291 | 103,985 | 103,969 | 88,030 | (15,939) | (15.33%) |
| <i>Fringe Benefits</i> | 27,041 | 26,051 | 26,051 | 27,170 | 1,119 | 4.30% |
| <i>Overtime</i> | 1,188 | 2,104 | 2,104 | 2,000 | (104) | (4.94%) |
| <i>Car and Clothing Allowances</i> | 450 | 450 | 450 | 450 | - | - |
| <i>Employee Recognition</i> | 2,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 116,470 | 132,590 | 132,574 | 117,650 | (14,923) | (11.26%) |
| <i>Supplies</i> | 2,522 | 2,500 | 1,500 | 2,000 | 500 | 33.33% |
| <i>Services and Charges</i> | 231,021 | 239,494 | 198,000 | 220,500 | 22,500 | 11.36% |
| <i>Conferences, Training, & Dues</i> | 280 | 1,780 | 1,415 | 1,800 | 385 | 27.21% |
| <i>Operating Exp Subtotal</i> | 233,823 | 243,774 | 200,915 | 224,300 | 23,385 | 11.64% |
| <i>Division Total</i> | 350,293 | 376,364 | 333,489 | 341,950 | 8,462 | 2.54% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$42,875, or 11 percent lower than budget due to lower than anticipated spending for tree removal in the public right of way.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$341,950, an increase of \$8,462, or 3 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are \$117,650 representing 34 percent of division expenditures, a decrease of \$14,923 or 11 percent, compared to the projected Fiscal Year 2023 amount.
- Division FTEs remain unchanged. However, the intern position was eliminated as a cost-reduction measure.
- Operating expenditures are \$224,300, representing 66 percent of division expenditures, an increase of \$23,385 or 12 percent compared to the projected amount for Fiscal Year 2023.
- Contractual services are 98 percent of operating expenditures and include \$100,000 for public space tree removal and maintenance, \$97,500 for tree planting on private property through the Tree Takoma program (an increase from \$73,000 in Fiscal Year 2023), and \$23,000 for tree planting in the right of way.

City Engineer**Division Purpose:**

Manage and direct all street restoration, traffic calming, and sidewalk improvement programs. Provide engineering support to other City departments.

Management Objectives:

- Manage the processing of permit applications for driveway aprons, dumpster permits, and work in the Right-of-Way.
- Implement sidewalk improvement program, including repairs for accessibility, as well as new sidewalk design and construction.
- Implement traffic calming measures as approved by Council.
- Permit and review the work in the Right of Way performed by utilities and other contractors to ensure that the area is restored appropriately.
- Provide civil engineering support to other City departments as necessary.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Miles of road resurfaced | 0.93 | 0.3 | 0.5 | 0.25 |
| Square yards of new sidewalk constructed | 0 | 0 | 1,000 | 1,200 |
| Square yards of sidewalk repaired | 1,421 | 2,829 | 2,000 | 2,000 |
| Permits processed*** | 118 | 99 | 100 | 100 |

Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|-----------------------------------|----------------|-----------------|------------------|----------------|-----------------------|-----------------------|
| <i>Division Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23-FY24</i> | <i>Proj FY23-FY24</i> |
| <i>City Engineer</i> | 238,320 | 494,075 | 469,142 | 297,361 | (171,781) | (36.62%) |
| <i>Division Total</i> | 238,320 | 494,075 | 469,142 | 297,361 | (171,781) | (36.62%) |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 120,589 | 129,864 | 103,927 | 124,699 | 20,773 | 19.99% |
| <i>Fringe Benefits</i> | 42,988 | 51,211 | 51,211 | 53,711 | 2,501 | 4.88% |
| <i>Car & Clothing Allowance</i> | 338 | - | - | 450 | 450 | - |
| <i>Employee Recognition</i> | 6,525 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 170,440 | 181,075 | 155,137 | 178,861 | 23,724 | 15.29% |
| <i>Services and Charges</i> | 67,479 | 312,500 | 313,750 | 117,500 | (196,250) | (62.55%) |
| <i>Conferences, Training, & Dues</i> | 401 | 500 | 255 | 1,000 | 745 | 292.16% |
| <i>Operating Exp Subtotal</i> | 67,880 | 313,000 | 314,005 | 118,500 | (195,505) | (62.26%) |
| <i>Division Total</i> | 238,320 | 494,075 | 469,142 | 297,361 | (171,781) | (36.62%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$24,933, or 5 percent, lower than budget due mainly to lower than anticipated spending on personnel costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$297,361, a decrease of \$171,781 or 36 percent, compared to the projected amount for Fiscal Year 2023 due primarily to the Stormwater Resiliency Study which was funded in Fiscal Year 2023.
- Division FTEs remain unchanged.
- Personnel costs are 60 percent of the division budget.
- Operating expenditures are \$118,500 and include funding for engineering support services, software, and minor repair work on sidewalks, roadways, and bridges.

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Recreation



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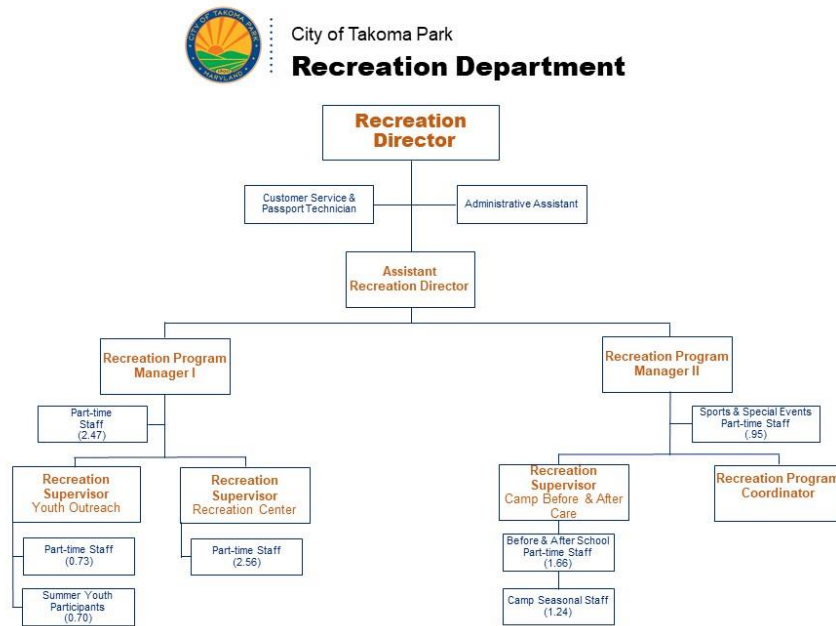
Department Summary

The Recreation Department enhances the quality of life in Takoma Park by developing and providing creative, diversified, and safe programs and services that attract participants of all ages, and delivering those services and programs in an effective and efficient manner. Staff work in collaboration with youth, seniors, and others to identify new programs and services in which they might be interested.

These functions are accounted for in eight divisions. They are **Administration, Takoma Park Recreation Center, Community Programs, Athletic Fields/Facilities, Camps, Before and After-School Programs, Youth Outreach, and Community Center.**



Department Organizational Chart



Department Summaries

Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--|--------------------|-------------|---------------|--------------|-----------------------|
| Recreation Administration 4100 | | | | | |
| Director of Recreation | 144,579.54 | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Recreation | 117,188.12 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 66,099.81 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 58,073.26 | 0.50 | 1.00 | 1.00 | - |
| Total Recreation Administration FTE | 385,940.73 | 3.50 | 4.00 | 4.00 | - |
| FTEs with benefits | 385,940.73 | 3.50 | 4.00 | 4.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Recreation Administration FTE | 385,940.73 | 3.50 | 4.00 | 4.00 | - |
| Youth Outreach 4200 | | | | | |
| Recreation Supervisor I | 64,128.84 | 1.00 | 1.00 | 1.00 | - |
| Youth Success Coordinator | | 1.00 | - | - | - |
| Summer Youth Seasonal Staff (and other PT rec staff) | 50,527.28 | 1.11 | 1.68 | 1.43 | (0.25) |
| Total Youth Outreach FTE | 114,656.12 | 3.11 | 2.68 | 2.43 | (0.25) |
| FTEs with benefits | 114,656.12 | 2.00 | 1.00 | 1.00 | - |
| FTEs without benefits | - | 1.11 | 1.68 | 1.43 | (0.25) |
| Total Youth Outreach FTE | 114,656.12 | 3.11 | 2.68 | 2.43 | (0.25) |
| Recreation Center 4300 | | | | | |
| Recreation Supervisor I | 69,084.98 | 1.00 | 1.00 | 1.00 | - |
| Part-time staff | 101,095.68 | 1.91 | 3.27 | 2.56 | (0.71) |
| Total Recreation FTE | 170,180.66 | 2.91 | 4.27 | 3.56 | (0.71) |
| FTEs with benefits | 170,180.66 | 1.00 | 1.00 | 1.00 | - |
| FTEs without benefits | - | 1.91 | 3.27 | 2.56 | (0.71) |
| Total Recreation FTE | 170,180.66 | 2.91 | 4.27 | 3.56 | (0.71) |
| Community Programs 4400 | | | | | |
| Recreation Program Manager II | 94,986.15 | 1.00 | 1.00 | 1.00 | - |
| Recreation Specialist | | 0.50 | 0.50 | - | (0.50) |
| Seasonal Staff | 37,733.55 | 0.78 | 1.26 | 0.95 | (0.31) |
| Total Community Programs FTE | 132,719.71 | 2.28 | 2.76 | 1.95 | (0.81) |
| FTEs with benefits | 132,719.71 | 1.50 | 1.50 | 1.00 | (0.50) |
| FTEs without benefits | - | 0.78 | 1.26 | 0.95 | (0.31) |
| Total Community Programs FTE | 132,719.71 | 2.28 | 2.76 | 1.95 | (0.81) |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--|---------------------|--------------|---------------|--------------|-----------------------|
| Camps 4600 | | | | | |
| Recreation Supervisor I | 32,064.42 | 0.50 | 0.50 | 0.50 | - |
| Seasonal Staff | 47,525.47 | 1.22 | 0.87 | 1.24 | 0.37 |
| Total Camps FTE | 79,589.89 | 1.72 | 1.37 | 1.74 | 0.37 |
| FTEs with benefits | 79,589.89 | 0.50 | 0.50 | 0.50 | - |
| FTEs without benefits | - | 1.22 | 0.87 | 1.24 | 0.37 |
| Total Camps FTE | 79,589.89 | 1.72 | 1.37 | 1.74 | 0.37 |
| Before and After School Program 4700 | | | | | |
| Recreation Supervisor I | 32,064.42 | 0.50 | 0.50 | 0.50 | - |
| Part-time staff | 64,554.76 | 2.03 | 1.92 | 1.66 | (0.26) |
| Total Before and After School Program FTE | 96,619.18 | 2.53 | 2.42 | 2.16 | (0.26) |
| FTEs with benefits | 96,619.18 | 0.50 | 0.50 | 0.50 | - |
| FTEs without benefits | - | 2.03 | 1.92 | 1.66 | (0.26) |
| Total Before and After School Program FTE | 96,619.18 | 2.53 | 2.42 | 2.16 | (0.26) |
| Community Center 4800 | | | | | |
| Recreation Program Manager I | 89,494.48 | 1.00 | 1.00 | 1.00 | - |
| Recreation Coordinator II | 76,043.77 | 1.00 | 1.00 | 1.00 | - |
| Part-time staff | 95,105.45 | 1.93 | 1.20 | 2.47 | 1.27 |
| Total Community Center FTE | 260,643.69 | 3.93 | 3.20 | 4.47 | 1.27 |
| FTEs with benefits | 260,643.69 | 2.00 | 2.00 | 2.00 | - |
| FTEs without benefits | - | 1.93 | 1.20 | 2.47 | 1.27 |
| Total Community Center FTE | 260,643.69 | 3.93 | 3.20 | 4.47 | 1.27 |
| | | | | | |
| Total Recreation Department FTE | 1,240,349.98 | 19.98 | 20.70 | 20.31 | (0.39) |

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Takoma/Langley Recreation Agreement</i> | 85,020 | 85,020 | 85,020 | 85,020 | - | 0.00% |
| <i>Program/Service Charges</i> | 254,725 | 479,500 | 595,388 | 444,500 | (150,888) | (25.34%) |
| <i>Subtotal</i> | 339,745 | 564,520 | 680,408 | 529,520 | (150,888) | (22.18%) |
| <i>General Fund</i> | 1,536,681 | 1,521,861 | 1,344,996 | 1,630,500 | 285,503 | 21.23% |
| <i>Department Total</i> | 1,876,426 | 2,086,381 | 2,025,404 | 2,160,020 | 134,615 | 6.65% |

| <i>Dept. Expenditures by DIVISION (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Administration</i> | 584,808 | 605,671 | 605,054 | 627,887 | 22,833 | 3.77% |
| <i>Outreach</i> | 196,558 | 219,457 | 225,457 | 194,758 | (30,698) | (13.62%) |
| <i>Takoma Park Recreation Center</i> | 217,799 | 216,524 | 217,499 | 258,868 | 41,368 | 19.02% |
| <i>Community Programs</i> | 174,338 | 272,909 | 239,320 | 241,377 | 2,057 | 0.86% |
| <i>Athletic Fields and Facilities</i> | 71,797 | 91,700 | 91,700 | 91,700 | - | 0.00% |
| <i>Camps</i> | 100,463 | 133,018 | 159,727 | 145,291 | (14,436) | (9.04%) |
| <i>Before and After School Programs</i> | 126,732 | 125,587 | 129,087 | 138,256 | 9,169 | 7.10% |
| <i>Community Center</i> | 403,931 | 421,515 | 357,561 | 461,883 | 104,322 | 29.18% |
| <i>Department Total</i> | 1,876,426 | 2,086,381 | 2,025,404 | 2,160,020 | 134,615 | 6.65% |

Department Summaries

| <i>Dept. Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 1,096,741 | 1,201,542 | 1,174,890 | 1,240,350 | 65,460 | 5.57% |
| <i>Fringe Benefits</i> | 338,192 | 334,098 | 311,944 | 360,291 | 48,347 | 15.50% |
| <i>Overtime</i> | 4,081 | 6,600 | 4,900 | 5,624 | 724 | 14.77% |
| <i>Employee Recognition</i> | 88,479 | 1,500 | 1,571 | 1,000 | (571) | (36.36%) |
| <i>Personnel Subtotal</i> | 1,527,492 | 1,543,740 | 1,493,305 | 1,607,265 | 113,959 | 7.63% |
| <i>Supplies</i> | 28,971 | 38,650 | 35,650 | 45,350 | 9,700 | 27.21% |
| <i>Computer Expenditures</i> | 3,830 | 4,400 | 4,400 | 1,400 | (3,000) | (68.18%) |
| <i>Services and Charges</i> | 205,249 | 334,806 | 319,081 | 334,580 | 15,499 | 4.86% |
| <i>Communications</i> | 7,152 | 9,510 | 9,510 | 10,500 | 990 | 10.41% |
| <i>Office Expenditures</i> | 5,033 | 1,000 | 3,138 | 1,000 | (2,138) | (68.13%) |
| <i>Conferences, Training, & Dues</i> | 15,128 | 15,350 | 15,395 | 13,450 | (1,945) | (12.63%) |
| <i>Special Events & Programs</i> | 83,570 | 138,925 | 144,925 | 146,475 | 1,550 | 1.07% |
| <i>Operating Exp Subtotal</i> | 348,934 | 542,641 | 532,099 | 552,755 | 20,656 | 3.88% |
| <i>Department Total</i> | 1,876,426 | 2,086,381 | 2,025,404 | 2,160,020 | 134,615 | 6.65% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures are expected to be \$60,976, or 3 percent less than budget.
- The decrease is due to lapse salary for the Recreation Specialist and Recreation Manager II.
- Program revenues are expected to be \$115,888, or 24 percent, more than budget due to higher registrations for programs than anticipated.

Fiscal Year 2024 Budget Highlights:

- Department expenditures increase by \$134,615, or 7 percent, compared to the projected expenditures for Fiscal Year 2023 mainly due to personnel costs.
- Department FTEs decrease by 0.39 due to the elimination of the Recreation Specialist part-time position.
- Personnel costs are 74 percent of department expenditures.
- Services and charges are 15 percent of department expenditures and include contractual costs for field maintenance (\$53,500), contractual program instruction (\$82,900), and rental of school facilities (\$34,000).
- Program revenues decrease by \$150,888, or 25 percent, due to the expected lack of programming space for Camps and Aftercare as the Library and Community Center are being redeveloped.

Fiscal Year 2023 Accomplishments:

- The Recreation Department continued to offer quality youth & adult sports programs. The Futsal League continued to offer 3 divisions for youth (7-8,9-10 & 11-12) and had a 6% increase in program participants. The Winter Basketball League had a 10% increase in program participants. The T-ball League was resurrected from being an instructional program/class to returning to being a league with 4 teams and 40 participants; Adult Softball was offered in the Spring and had an increase in the number of teams that participated; The Summer Adult Basketball League has a projected increase in the number of teams that are participating (4 teams to 6 teams).
- Turf renovation continued at Lee Jordan & Ed Wilhelm fields. The continued treatment of both fields has led to stronger and more resilient growth of bermuda grass. The growth of the bermuda grass will spread over both of the fields and be able to withstand the heavy usage that both fields will face.
- The Department held 7 sessions of camp and experienced a 19% increase in program participants.
- Created a new partnership with Dance Solutions, Inc. to offer new and interesting 55+ fitness classes for seniors.
- Successfully added a new fitness class, Qigong, with 14 participants.
- Organized and implemented a 55+ Pickleball Open Play drop-in at the Recreation Center.
- Increased registration and participation in the senior program by 10%.
- Increased the number of 55+ Health & Wellness and Technology classes from three to seven.
- Re-instituted the Senior Advisory Group meetings held at the Takoma Park Community Center.
- Continued the partnership with CityTV to produce the Vital Living cable show.
- Partnered with the Takoma Park Library to promote introductory computer classes provided by Library staff.
- Re-established a partnership with the Village of Takoma Park that included planning and cross promoting programs, on-line and in print.
- The Department hosted a successful post COVID egg hunt this year with approximately 750 participants.

Department Summaries

- The June outdoor movie was successful with approximately 75 people in attendance.
- Worked with Historic Takoma to put on Lee Jordan Day Event.
- Monster Bash had approximately 1200 people in attendance.
- Fall outdoor movie had 150 people in attendance.
- The teen program hosted 5 trips at maximum capacity.
- The teen program partnered with community organization, Main Street Pearl, to host a teen movie night.
- Hosted over 80 teens at the School's Out Cookout.
- Collaborated with the Recreation Center to host a Glow in the Dark night for teens, with 45 teens in attendance.
- Hosted the Takoma Park Youth Council Youth Forum.
- Brought back the Counselor in Training program, which was not able to operate during the pandemic.
- Established Mentorship Monday program for teens in the Teen Lounge.
- Organized and implemented a Spring Break Basketball Camp at the Recreation Center.
- Organized and implemented a successful Fitness Expo at the Recreation Center with 14 vendors and contractors participating.
- Organized and implemented a successful summer camp for 6-12 year old participants at the Takoma Park Recreation Center. The camp averaged between 30-45 participants per week.
- Organized and implemented an After Hours Basketball Summer program at the Takoma Park Recreation Center. This 7-week program for ages 16-24, met twice a week from 9pm - 11pm.

Fiscal Year 2024 Goals:

- Re-establish the Volleyball Club at the Recreation Center.
- Organize and implement a Pickleball League for Adults.
- Train Recreation Department staff on 2SLGBTQIA+ Transplaining. *Transplaining for Camps* helps camps build inclusive practices that will create spaces of belonging for campers and staff of all gender identities.
- Increase program participants for the Morning/Afternoon Addition program by 5%.
- Increase Dance Camp by an additional week, providing 2 – two-weeks long sessions.
- Perform an assessment of Department programs.
- Work with community groups and stakeholders to find new instructors for recreation and developmental classes.
- Rollout a new and improved Esports program.
- Bring in speakers for the teen Mentorship Monday program at least once per quarter.
- Plan and implement 4 additional trips in the fall for teens.
- Increase SYEP capacity by securing additional business partners.
- Add new classes and host more seasonal special events for teens.

Administration

Division Purpose:

Responsible for the oversight of all departmental functions. Establishes departmental goals. Prepares and monitors departmental budget.

Management Objectives:

- Continue to provide diversity training and implement procedures that present the City as a welcoming environment for all.
- Develop partnerships to enhance service delivery to the residents of Takoma Park. Establish new partnerships to utilize the many talents of Takoma Park residents and organizations.
- Continue to expand marketing materials (for select programs) in Spanish, Amharic and French in order to increase participation.
- Ensure all career staff receive training and professional development through the National Recreation and Parks Association and/or the Maryland Recreation and Parks Association.
- Continue to partner with local organizations to provide leisure opportunities to people with differing abilities.
- Develop processes and procedures to ensure staff and participant safety and protection during recreation in-person programs.
- Continue promotion of the department's scholarship program to allow more residents an opportunity to receive services.

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Administration</i> | 584,808 | 605,671 | 605,054 | 627,887 | 22,833 | 3.77% |
| <i>Division Total</i> | 584,808 | 605,671 | 605,054 | 627,887 | 22,833 | 3.77% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 351,525 | 379,209 | 379,209 | 385,941 | 6,732 | 1.78% |
| <i>Fringe Benefits</i> | 135,880 | 126,686 | 126,686 | 145,006 | 18,320 | 14.46% |
| <i>Overtime</i> | 592 | 600 | 600 | 600 | - | 0.00% |
| <i>Employee Recognition</i> | 13,000 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 500,996 | 506,495 | 506,495 | 531,547 | 25,052 | 4.95% |
| <i>Supplies</i> | 5,113 | 4,300 | 4,300 | 4,300 | - | 0.00% |
| <i>Computer Expenditures</i> | 3,830 | 3,400 | 3,400 | 1,400 | (2,000) | (58.82%) |
| <i>Services and Charges</i> | 50,437 | 69,066 | 66,266 | 68,790 | 2,524 | 3.81% |
| <i>Communications</i> | 7,152 | 8,760 | 8,760 | 9,700 | 940 | 10.73% |
| <i>Office Expenditures</i> | 2,544 | 1,000 | 3,138 | 1,000 | (2,138) | (68.13%) |
| <i>Conferences, Training, & Dues</i> | 14,736 | 12,650 | 12,695 | 11,150 | (1,545) | (12.17%) |
| <i>Operating Exp Subtotal</i> | 83,812 | 99,176 | 98,559 | 96,340 | (2,219) | (2.25%) |
| <i>Division Total</i> | 584,808 | 605,671 | 605,054 | 627,887 | 22,833 | 3.77% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$617, or less than 1 percent lower than budget.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$22,833, or 4 percent compared to the projected amount for Fiscal Year 2023.
- Personnel costs are 85 percent of division expenditures.
- Department FTEs remain unchanged.
- Services and charges (\$68,790) are 11 percent of division expenditures and include expenses for telephone service, postage, advertising, and printing of the program brochure. Transaction costs for online registrations are the largest expense item in this category (\$36,000).

Youth Outreach

Division Purpose:

Provide a variety of activities/programs, trips and special events, held primarily offsite, for youth, teens and young adults.

Management Objectives:

- Continue to welcome teens into the Teen Lounge for both personal and professional development opportunities, as well as providing a safe environment for out-of-school time.
- Establish Teen Lounge membership procedures to track daily attendance and increase participant safety.
- Partner with local agencies and stakeholders to enhance interest-based activities to foster teen leadership.
- Increase the number of developmental trips and class opportunities for teens that include life skills and financial literacy development opportunities.
- Continue to provide meaningful service learning opportunities for teens. Partner with local organizations to enhance offerings and opportunities.
- Continue to provide skill-building Spring Break Camp(s) for teens that will increase personal development, job readiness and college and career opportunities.
- Work with local businesses and other City departments to increase the number of partners for the Summer Youth Employment program.
- Re-establish the Esports program as a youth development initiative.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Number of developmental teen programs/ trips | 26 | 2 | 4 | 10 |
| Number of teens participating in developmental programs/ trips | 283 | 30 | 80 | 130 |
| Number of skill building teen camp opportunities | 2 | 2 | 1 | 2 |
| Number of SYEP businesses served | 0 | 7 | 7 | 9 |
| Number of SYEP teen/young adult participants | 0 | 14 | 9 | 9 |
| Number of youth success offerings outside of building | 20 | 22 | 25 | 6 |
| Number of participants in offerings outside of building | 220 | 135 | 165 | 140 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Outreach</i> | 196,558 | 219,457 | 225,457 | 194,758 | (30,698) | (13.62%) |
| <i>Division Total</i> | 196,558 | 219,457 | 225,457 | 194,758 | (30,698) | (13.62%) |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 118,437 | 137,752 | 137,752 | 114,656 | (23,096) | (16.77%) |
| <i>Fringe Benefits</i> | 41,618 | 34,454 | 34,454 | 25,352 | (9,102) | (26.42%) |
| <i>Overtime</i> | - | 700 | 700 | 700 | - | 0.00% |
| <i>Employee Recognition</i> | 5,050 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 165,104 | 172,907 | 172,907 | 140,708 | (32,198) | (18.62%) |
| <i>Supplies</i> | 4,333 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| <i>Services and Charges</i> | 5,804 | 7,600 | 7,600 | 7,600 | - | 0.00% |
| <i>Office Expenditures</i> | 449 | - | - | - | - | - |
| <i>Special Events & Programs</i> | 20,867 | 31,950 | 37,950 | 39,450 | 1,500 | 3.95% |
| <i>Operating Exp Subtotal</i> | 31,453 | 46,550 | 52,550 | 54,050 | 1,500 | 2.85% |
| <i>Division Total</i> | 196,558 | 219,457 | 225,457 | 194,758 | (30,698) | (13.62%) |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$6,000, or 3 percent more than budget due to more than anticipated spending on the Youth Success program.

Fiscal Year 2024 Budget Highlights:

- Division expenditures decrease by \$30,698 or 14 percent, compared to the projected expenditures for Fiscal Year 2023 primarily because of a reduction in wages.
- Personnel costs are 72 percent of division expenditures.
- FTEs decrease by 0.25 due to a reduction in the Summer Youth program and other seasonal staff.
- Services and charges are 4 percent of the division expenditures.
- Special events and programs (\$39,450) are 20 percent of division expenditures and include the Youth Success program, sports, classes, trips, Teen program and other special events.

Takoma Park Recreation Center**Division Purpose:**

The City assumed ownership of the Takoma Park Recreation Center located on New Hampshire Avenue in Fiscal Year 2020. The City receives an operating payment from the County (\$85,020) that covers only about 32.8 percent of the expenses not covered by user fees. Takoma Park taxpayers subsidize the County payment at a cost of about \$173,848.

Management Objectives:

- Work with the Recreation Committee, Friends of the Takoma Park Recreation Center and community members to market and participate in the City's Community Engagement process to redevelop the Recreation Center.
- Initiate programs and partnerships to enhance class offerings for teens and young adults that advance the Youth Success initiative.
- Establish new Saturday classes/programs/workshops for various age groups.
- Develop a one-week Futsal summer camp for ages 5-12.
- Increase fitness room memberships for seniors, adults, teens and youth.
- Successfully pass the Maryland State Department of Education inspection for summer camps.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|------------------------------|----------------|----------------|-------------------|-------------------|
| Memberships (Gym) | 0 | 85 | 105 | 105 |
| Memberships (Fitness Only) | 0 | 0 | 15 | 45 |
| Memberships (55+) | 0 | 25 | 55 | 65 |
| Morning Care participation | 16 | 8 | 8 | 10 |
| After the Bell participation | 24 | 16 | 18 | 25 |
| People served | 3,587 | 5,892 | 11,784 | 13,000 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--------------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Takoma Park Recreation Center</i> | 217,799 | 216,524 | 217,499 | 258,868 | 41,368 | 19.02% |
| <i>Division Total</i> | 217,799 | 216,524 | 217,499 | 258,868 | 41,368 | 19.02% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 142,048 | 141,778 | 141,778 | 170,181 | 28,403 | 20.03% |
| <i>Fringe Benefits</i> | 32,063 | 28,246 | 28,246 | 36,137 | 7,891 | 27.94% |
| <i>Overtime</i> | 568 | 800 | 800 | 800 | - | 0.00% |
| <i>Employee Recognition</i> | 20,000 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 194,679 | 170,824 | 170,824 | 207,118 | 36,293 | 21.25% |
| <i>Supplies</i> | 7,871 | 8,000 | 8,000 | 14,500 | 6,500 | 81.25% |
| <i>Services and Charges</i> | 10,522 | 25,800 | 26,775 | 27,250 | 475 | 1.77% |
| <i>Communications</i> | - | 750 | 750 | 800 | 50 | 6.67% |
| <i>Office Expenditures</i> | 78 | - | - | - | - | - |
| <i>Special Events & Programs</i> | 4,649 | 11,150 | 11,150 | 9,200 | (1,950) | (17.49%) |
| <i>Operating Exp Subtotal</i> | 23,120 | 45,700 | 46,675 | 51,750 | 5,075 | 10.87% |
| <i>Division Total</i> | 217,799 | 216,524 | 217,499 | 258,868 | 41,368 | 19.02% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$975, or less than 1 percent higher than budget.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$41,368 or 19 percent compared to the projected expenditures for Fiscal Year 2023 primarily due to an increase in personnel costs of \$36,293.
- Personnel costs are 80 percent of division expenditures.
- Division FTEs decrease by 0.71 due to an overstatement of part time hours for Fiscal Year 2023 that is being corrected for Fiscal Year 2024.
- Services and charges are 10.5 percent of division expenditures and include the cost of contractual program instructors (\$20,600).



Community Programs

Division Purpose:

Provide a variety of sports activities/programs, trips and special events held throughout the year.

Management Objectives:

- Establish a drop-in pickleball program at the Recreation Center for adults and seniors. Host a one-day, round-robin tournament in the spring.
- Create an additional age-based division in the Futsal league to better align age and skill level of participants.
- Provide programming and activities at the annual Egg Hunt and Monster Bash that meet current safety guidelines.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---------------------------------------|----------------|----------------|-------------------|-------------------|
| Adult Basketball League Teams | 0 | 0 | 4 | 4 |
| Adult Softball League Teams | 0 | 4 | 4 | 4 |
| Futsal League Participants | 0 | 120 | 126 | 126 |
| T-Ball League Participants | 0 | 40 | 40 | 40 |
| Winter Basketball League Participants | 0 | 540 | 543 | 600 |
| Y.E.S. League Participants | 0 | 0 | 60 | 75 |
| Egg Hunt Participants | N/A | 400 | 650 | 650 |
| Monster Bash Participants | 375 | 850 | 950 | 1,000 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Community Programs</i> | 174,338 | 272,909 | 239,320 | 241,377 | 2,057 | 0.86% |
| <i>Division Total</i> | 174,338 | 272,909 | 239,320 | 241,377 | 2,057 | 0.86% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 95,493 | 155,219 | 138,337 | 132,720 | (5,617) | (4.06%) |
| <i>Fringe Benefits</i> | 29,619 | 49,915 | 36,337 | 39,883 | 3,545 | 9.76% |
| <i>Overtime</i> | 1,280 | 1,500 | 300 | 1,500 | 1,200 | 400.00% |
| <i>Employee Recognition</i> | 5,429 | - | 71 | - | (71) | (100.00%) |
| <i>Personnel Subtotal</i> | 131,820 | 206,634 | 175,045 | 174,102 | (943) | (0.54%) |
| <i>Supplies</i> | - | 700 | 700 | 700 | - | 0.00% |
| <i>Services and Charges</i> | 10,295 | 11,250 | 9,250 | 11,250 | 2,000 | 21.62% |
| <i>Special Events & Programs</i> | 32,223 | 54,325 | 54,325 | 55,325 | 1,000 | 1.84% |
| <i>Operating Exp Subtotal</i> | 42,518 | 66,275 | 64,275 | 67,275 | 3,000 | 4.67% |
| <i>Division Total</i> | 174,338 | 272,909 | 239,320 | 241,377 | 2,057 | 0.86% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$33,589, or 12 percent less than budget due to lower than anticipated personnel costs as a result of staff vacancies.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$2,057, or less than 1 percent, compared to the projected expenditures for Fiscal Year 2023.
- Personnel costs are 72 percent of division expenditures.
- FTEs decrease by 0.81 and is attributable to the elimination of the Recreation Specialist position for Fiscal year 2024.
- Special events and programs (\$55,325) are 23 percent of division expenditures and include costs for the Annual Egg Hunt, Monster bash and Outdoor Movies. Expenditures for department-sponsored sports programs such as the Winter Basketball league, Futsal league, and YES league are also included in this category.



Athletic Fields and Facilities

Division Purpose:

Oversee maintenance of athletic fields and facilities, including Lee Jordan Field and Ed Wilhelm Field. The fields are maintained and permitted by the City in accordance with the agreement between the City and Montgomery County Public Schools (Lee Jordan) and Maryland-National Capital Park and Planning Commission (Ed Wilhelm). Payment for the department's rental and use of school facilities are accounted for in this division.

Management Objectives:

- Continue landscape maintenance for Lee Jordan and Ed Wilhelm fields.
- Work with Montgomery County Community Use of Public Facilities (CUPF) to find local alternatives to house programs during Library and Community Center Redevelopment.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|----------------|-------------------|-------------------|
| Number of Resident Rentals at TPCC | 0 | 25 | 190 | 100 |
| Number of Non-Resident Rentals at TPCC | 0 | 0 | 25 | 10 |
| Percentage of days used at TPCC | 16% | 40% | 41% | 15% |
| Number of Resident Rentals at TPRC | 0 | 25 | 50 | 50 |
| Number of Non-Resident Rentals at TPRC | 0 | 5 | 20 | 20 |
| Percentage of days used at TPRC | 15% | 50% | 63% | 63% |
| Number of Resident Rentals at Heffner | 0 | 15 | 140 | 140 |
| Number of Non-Resident Rentals at Heffner | 0 | 0 | 15 | 25 |
| Percentage of days used at Heffner | 0% | 25% | 36% | 36% |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---------------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Athletic Fields and Facilities</i> | <i>71,797</i> | <i>91,700</i> | <i>91,700</i> | <i>91,700</i> | <i>-</i> | <i>0.00%</i> |
| <i>Division Total</i> | <i>71,797</i> | <i>91,700</i> | <i>91,700</i> | <i>91,700</i> | <i>-</i> | <i>0.00%</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Services and Charges</i> | <i>71,797</i> | <i>91,700</i> | <i>91,700</i> | <i>91,700</i> | <i>-</i> | <i>0.00%</i> |
| <i>Operating Exp Subtotal</i> | <i>71,797</i> | <i>91,700</i> | <i>91,700</i> | <i>91,700</i> | <i>-</i> | <i>0.00%</i> |
| <i>Division Total</i> | <i>71,797</i> | <i>91,700</i> | <i>91,700</i> | <i>91,700</i> | <i>-</i> | <i>0.00%</i> |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are projected to be the same as budgeted.

Fiscal Year 2024 Budget Highlights:

- Division expenditures (\$91,700) remain the same as the projected expenditures for Fiscal Year 2023.
- Services and charges are 100 percent of division expenditures and include the contractual costs for maintaining the Lee Jordan and Ed Wilhelm Fields (\$53,500). This category also includes funds paid to Community Use of Public Facilities (CUPF) for the rental of Montgomery County school facilities for City-provided recreational programs (\$34,000). The fee includes additional space that will be needed during the Library and Community Center Redevelopment.



Camps

Division Purpose:

Develop programming for spring break, winter and summer camps and oversee their operation. Camps include Camp Takoma, spring break and winter break camp, and a variety of specialty camps at the Community Center.

Management Objectives:

- Maintain customer satisfaction with camp programs and receive 90 percent or better rate of return for customer surveys.
- Continue to provide innovative specialty camps for a variety of interests.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Number of participants in Counselor-in-Training Program | 0 | 0 | 0 | 12 |
| Percentage of favorable ratings for Spring Break Camp | N/A | N/A | 90% | 90% |
| Percentage of evaluations returned for Spring Break Camp | N/A | N/A | 80% | 80% |
| Percentage of favorable ratings for Summer Camp | N/A | N/A | 90% | 90% |
| Percentage of evaluations returned for Summer Camp | N/A | N/A | 75% | 75% |
| Number of summer specialty camps | 0 | 0 | 2 | 3 |
| Number of participants in summer specialty camps | 0 | 0 | 14 | 64 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Camps</i> | <i>100,463</i> | <i>133,018</i> | <i>159,727</i> | <i>145,291</i> | <i>(14,436)</i> | <i>(9.04%)</i> |
| <i>Division Total</i> | <i>100,463</i> | <i>133,018</i> | <i>159,727</i> | <i>145,291</i> | <i>(14,436)</i> | <i>(9.04%)</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | <i>73,983</i> | <i>62,163</i> | <i>96,263</i> | <i>79,590</i> | <i>(16,673)</i> | <i>(17.32%)</i> |
| <i>Fringe Benefits</i> | <i>13,920</i> | <i>17,365</i> | <i>19,974</i> | <i>17,787</i> | <i>(2,186)</i> | <i>(10.95%)</i> |
| <i>Overtime</i> | <i>1,556</i> | <i>1,000</i> | <i>1,000</i> | <i>524</i> | <i>(477)</i> | <i>(47.65%)</i> |
| <i>Employee Recognition</i> | <i>5,000</i> | <i>-</i> | <i>-</i> | <i>500</i> | <i>500</i> | <i>-</i> |
| <i>Personnel Subtotal</i> | <i>94,459</i> | <i>80,528</i> | <i>117,237</i> | <i>98,401</i> | <i>(18,836)</i> | <i>(16.07%)</i> |
| <i>Supplies</i> | <i>2,230</i> | <i>1,800</i> | <i>1,800</i> | <i>2,500</i> | <i>700</i> | <i>38.89%</i> |
| <i>Services and Charges</i> | <i>3,382</i> | <i>43,590</i> | <i>33,590</i> | <i>37,390</i> | <i>3,800</i> | <i>11.31%</i> |
| <i>Conferences, Training, & Dues</i> | <i>392</i> | <i>2,100</i> | <i>2,100</i> | <i>2,000</i> | <i>(100)</i> | <i>(4.76%)</i> |
| <i>Special Events & Programs</i> | <i>-</i> | <i>5,000</i> | <i>5,000</i> | <i>5,000</i> | <i>-</i> | <i>0.00%</i> |
| <i>Operating Exp Subtotal</i> | <i>6,004</i> | <i>52,490</i> | <i>42,490</i> | <i>46,890</i> | <i>4,400</i> | <i>10.36%</i> |
| <i>Division Total</i> | <i>100,463</i> | <i>133,018</i> | <i>159,727</i> | <i>145,291</i> | <i>(14,436)</i> | <i>(9.04%)</i> |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$26,709, or 20 percent more than budget due to additional personnel costs for summer camp staff offset by lower than anticipated spending on services and charges.

Fiscal Year 2024 Budget Highlights:

- Division expenditures decrease by \$14,436, or 9 percent, compared to the projected expenditures for Fiscal Year 2023 due to a reduction in planned spending on seasonal staff.
- Personnel costs are 68 percent of division expenditures.
- Division FTEs increase by 0.37 due to estimated seasonal staff hours required.
- Services and charges (\$37,390) are 26 percent of division expenditures and include the contractual costs for special programs and transportation.

Before & After School Programs**Division Purpose:**

Develop leisure interests for those in grades K-5. The before and after-school program is conducted at the Takoma Park Community Center every day that school is in session throughout the school year.

Management Objectives:

- Maintain customer satisfaction with the before and after-school care programs and receive 85 percent or better rate of return for surveys.
- Explore partnerships to increase the amount of healthy snack options.
- Increase aftercare registration numbers to reflect 45 participants.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Percentage of evaluations returned | N/A | 80% | 85% | 85% |
| Percentage of favorable ratings for Before/After School Care | N/A | 90% | 90% | 90% |
| Number of participants in Morning Addition | 20 | 25 | 22 | 25 |
| Number of participants in Afternoon Addition | 40 | 35 | 40 | 45 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Before and After School Programs</i> | 126,732 | 125,587 | 129,087 | 138,256 | 9,169 | 7.10% |
| <i>Division Total</i> | 126,732 | 125,587 | 129,087 | 138,256 | 9,169 | 7.10% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 87,801 | 96,263 | 96,263 | 96,619 | 356 | 0.37% |
| <i>Fringe Benefits</i> | 16,572 | 19,974 | 19,974 | 24,286 | 4,313 | 21.59% |
| <i>Overtime</i> | - | 1,000 | 500 | 500 | - | 0.00% |
| <i>Employee Recognition</i> | 17,500 | - | - | 500 | 500 | - |
| <i>Personnel Subtotal</i> | 121,873 | 117,237 | 116,737 | 121,906 | 5,169 | 4.43% |
| <i>Supplies</i> | 3,759 | 5,850 | 5,850 | 8,350 | 2,500 | 42.74% |
| <i>Services and Charges</i> | 1,100 | 400 | 4,400 | 5,200 | 800 | 18.18% |
| <i>Conferences, Training, & Dues</i> | - | 600 | 600 | 300 | (300) | (50.00%) |
| <i>Special Events & Programs</i> | - | 1,500 | 1,500 | 2,500 | 1,000 | 66.67% |
| <i>Operating Exp Subtotal</i> | 4,859 | 8,350 | 12,350 | 16,350 | 4,000 | 32.39% |
| <i>Division Total</i> | 126,732 | 125,587 | 129,087 | 138,256 | 9,169 | 7.10% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$3,500, or 3 percent more than budget due mainly to more than anticipated spending on transportation.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$9,169, or 7 percent, compared to projected expenditures for Fiscal Year 2023 due mainly to an increase in fringe benefits costs and program supplies.
- Personnel costs are 88 percent of division expenditures.
- Division FTEs decrease by 0.26 due to lower anticipated part time and seasonal staff hours.

Takoma Park Community Center**Division Purpose:**

Oversee staffing, operations, and programming of the Takoma Park Community Center. Includes programming for senior citizens and teens, youth activities held in the Game Room as well as multi-media lab, and reception desk operations.

Management Objectives

- Continue the 55+ Summer Camp program with an emphasis on CDC recommendations for participant safety.
- Expand technology and computer class offerings for the 55+ population.
- Continue virtual programs for senior participants.
- Develop a new partnership focusing on health, wellness and nutrition for the 55+ population.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|----------------|-------------------|-------------------|
| Number of active adult programs | 5 | 11 | 13 | 14 |
| Number of Senior Camp participants | 0 | 2 | 0 | 12 |
| Number of participants in active adult programs | 300 | 365 | 763 | 800 |
| Number of Senior Program partners | 0 | 1 | 2 | 2 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Community Center</i> | 403,931 | 421,515 | 357,561 | 461,883 | 104,322 | 29.18% |
| <i>Division Total</i> | 403,931 | 421,515 | 357,561 | 461,883 | 104,322 | 29.18% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 227,454 | 229,157 | 185,287 | 260,644 | 75,357 | 40.67% |
| <i>Fringe Benefits</i> | 68,522 | 57,459 | 46,274 | 71,839 | 25,566 | 55.25% |
| <i>Overtime</i> | 85 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| <i>Employee Recognition</i> | 22,500 | 1,500 | 1,500 | - | (1,500) | (100.00%) |
| <i>Personnel Subtotal</i> | 318,561 | 289,115 | 234,061 | 333,483 | 99,422 | 42.48% |
| <i>Supplies</i> | 5,666 | 11,000 | 8,000 | 8,000 | - | - |
| <i>Computer Expenditures</i> | - | 1,000 | 1,000 | - | (1,000) | (100.00%) |
| <i>Services and Charges</i> | 51,912 | 85,400 | 79,500 | 85,400 | 5,900 | 7.42% |
| <i>Office Expenditures</i> | 1,962 | - | - | - | - | - |
| <i>Special Events & Programs</i> | 25,830 | 35,000 | 35,000 | 35,000 | - | 0.00% |
| <i>Operating Exp Subtotal</i> | 85,370 | 132,400 | 123,500 | 128,400 | 4,900 | 3.97% |
| <i>Division Total</i> | 403,931 | 421,515 | 357,561 | 461,883 | 104,322 | 29.18% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$63,955, or 15 percent lower than budget due to lower than personnel costs.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$104,322, or 30 percent, compared to the projected expenditures for Fiscal Year 2023 due mainly to personnel costs related to staff transfers from the Recreation Center division.
- Personnel costs are 72 percent of division expenditures.
- Division FTEs increase by 1.27 due to the transfer of part-time staff from the Recreation Center to the Community Center.

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Housing and Community Development



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Department Summary

The Housing and Community Development Department (HCD) is responsible for programming in the areas of housing, economic development, planning, the arts and humanities, and code enforcement. Technical support is provided to the City Council, neighborhood organizations, business associations, and advisory boards and commissions. Activities of the department include encouraging the expansion of local economic development programming, supporting the development of diverse affordable housing opportunities, and improving the quality of life of residents throughout the Takoma Park community.

HCD comprises six divisions: HCD Administration, Planning and Development Services, Housing, Economic Development, Arts and Humanities, and Code Enforcement.

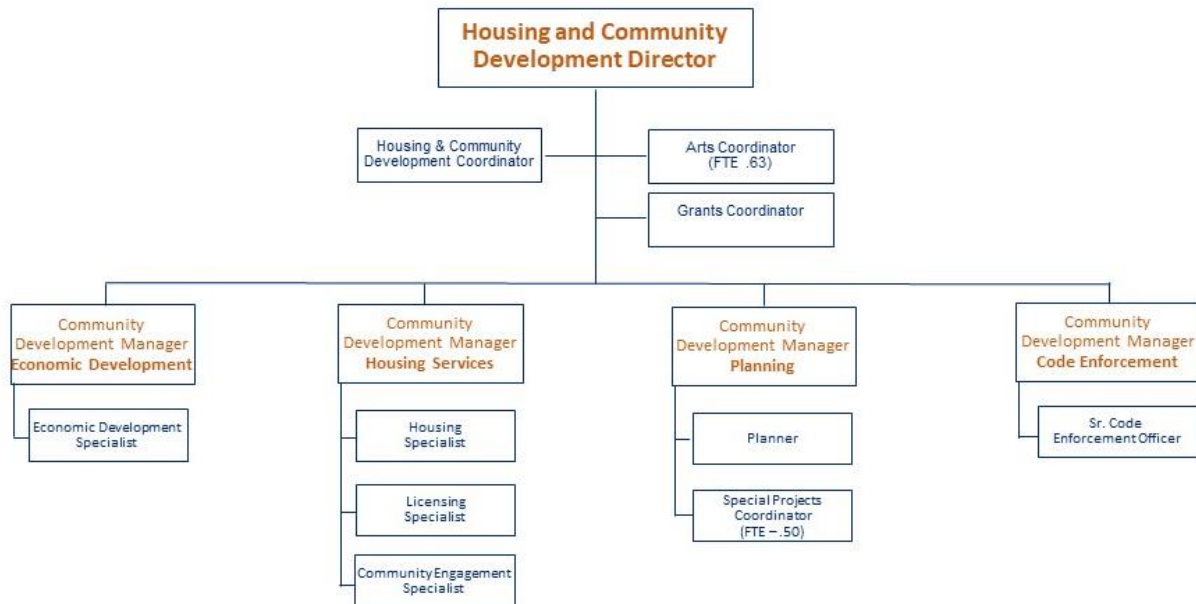


Department Organizational Chart



City of Takoma Park

Housing and Community Development



Personnel Schedule

| | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|---|-----------------------|----------------|------------------|-----------------|---------------------------------|
| Personnel Staffing | | | | | |
| HCD Administration 5500 | | | | | |
| Director of Housing & Community Development | 142,442.89 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant/HCD Coordinator | 66,782.15 | 1.00 | 1.00 | 1.00 | - |
| Grants Coordinator | 72,538.62 | - | - | 1.00 | 1.00 |
| Total HCD Administration FTE | 281,763.66 | 2.00 | 2.00 | 3.00 | 1.00 |
| FTEs with benefits | 281,763.66 | 2.00 | 2.00 | 3.00 | 1.00 |
| FTEs without benefits | - | - | - | - | - |
| Total HCD Administration FTE | 281,763.66 | 2.00 | 2.00 | 3.00 | 1.00 |
| Planning & Development 5400 | | | | | |
| Community Development Manager-Planning | 116,225.45 | 1.00 | 1.00 | 1.00 | - |
| Planner | 84,652.62 | 1.00 | 1.00 | 1.00 | - |
| Special Program Coordinator | 35,440.07 | 0.50 | 0.50 | 0.50 | - |
| Total Planning and Development FTE | 236,318.15 | 2.50 | 2.50 | 2.50 | - |
| FTEs with benefits | 236,318.15 | 2.50 | 2.50 | 2.50 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Planning and Development FTE | 236,318.15 | 2.50 | 2.50 | 2.50 | - |
| Economic Development 5600 | | | | | |
| Community Dev. Manager-Economic Development | 104,722.24 | 1.00 | 1.00 | 1.00 | - |
| Economic Development Specialist | 64,822.88 | - | - | 1.00 | 1.00 |
| Total Economic Development FTE | 64,822.88 | 1.00 | 1.00 | 2.00 | 1.00 |
| FTEs with benefits | 64,822.88 | 1.00 | 1.00 | 2.00 | 1.00 |
| FTEs without benefits | - | - | - | - | - |
| Total Economic Development FTE | 64,822.88 | 1.00 | 1.00 | 2.00 | 1.00 |
| Arts & Humanities 5700 | | | | | |
| Arts Coordinator | 43,645.41 | 0.63 | 0.63 | 0.63 | - |
| Total Arts & Humanities FTE | 43,645.41 | 0.63 | 0.63 | 0.63 | - |
| FTEs with benefits | 43,645.41 | 0.63 | 0.63 | 0.63 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Arts & Humanities FTE | 43,645.41 | 0.63 | 0.63 | 0.63 | - |
| Housing Services 5800 | | | | | |
| Community Dev. Manager-Housing Services | 92,963.11 | 1.00 | 1.00 | 1.00 | - |
| Housing Specialist | 91,295.06 | 1.00 | 1.00 | 1.00 | - |
| Rental Licensing Specialist | 33,752.90 | 1.00 | 1.00 | 1.00 | - |
| Landlord-Tenant Mediator/ Community Eng. Specialist | 70,880.14 | 1.00 | 1.00 | 1.00 | - |
| Grants Coordinator | - | 0.50 | 0.50 | - | (0.50) |
| Total Housing Services FTE | 288,891.20 | 4.50 | 4.50 | 4.00 | (0.50) |
| FTEs with benefits | 288,891.20 | 4.50 | 4.50 | 4.00 | (0.50) |
| FTEs without benefits | - | - | - | - | - |
| Total Housing Services FTE | 288,891.20 | 4.50 | 4.50 | 4.00 | (0.50) |

Department Summaries

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|---|-----------------------|----------------|------------------|-----------------|---------------------------------|
| Code Enforcement 5900 | | | | | |
| Community Development Manager-Code Enforcement | 109,505.79 | - | 1.00 | 1.00 | - |
| Senior Code Enforcement Inspector | 69,832.65 | - | 1.00 | 1.00 | - |
| Code Enforcement Inspector | - | - | 1.00 | - | (1.00) |
| Total Code Enforcement FTE | 179,338.44 | - | 3.00 | 2.00 | (1.00) |
| FTEs with benefits | 179,338.44 | - | 3.00 | 2.00 | (1.00) |
| FTEs without benefits | | - | - | - | - |
| Total Code Enforcement FTE | 179,338.44 | - | 3.00 | 2.00 | (1.00) |
| | | | | | |
| Total Housing & Community Department FTE | 1,094,779.74 | 10.63 | 13.63 | 14.13 | 0.50 |

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Inspection Fees</i> | 320,950 | 341,420 | 358,000 | 360,000 | 2,000 | 0.56% |
| <i>Subtotal</i> | 320,950 | 341,420 | 358,000 | 360,000 | 2,000 | 0.56% |
| <i>General Fund</i> | 1,154,354 | 2,346,780 | 1,703,577 | 2,280,193 | 576,617 | 33.85% |
| <i>Department Total</i> | 1,475,304 | 2,688,200 | 2,061,577 | 2,640,193 | 578,617 | 28.07% |

| <i>Dept. Expenditures by DIVISION (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>HCD Administration</i> | 207,698 | 400,577 | 371,160 | 451,177 | 80,017 | 21.56% |
| <i>Economic Development</i> | 215,368 | 316,716 | 267,078 | 431,197 | 164,119 | 61.45% |
| <i>Arts and Humanities</i> | 78,770 | 106,116 | 95,056 | 111,460 | 16,404 | 17.26% |
| <i>Planning and Development Services</i> | 399,755 | 637,711 | 280,850 | 514,461 | 233,611 | 83.18% |
| <i>Housing and Community Services</i> | 573,713 | 867,078 | 746,887 | 824,645 | 77,758 | 10.41% |
| <i>Code Enforcement</i> | - | 360,003 | 300,545 | 307,252 | 6,707 | 2.23% |
| <i>Department Total</i> | 1,475,304 | 2,688,200 | 2,061,577 | 2,640,193 | 578,617 | 28.07% |

Department Summaries

| <i>Dept. Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 690,303 | 1,263,293 | 947,351 | 1,258,782 | 311,431 | 32.87% |
| <i>Fringe Benefits</i> | 235,066 | 453,091 | 371,233 | 504,088 | 132,855 | 35.79% |
| <i>Overtime</i> | 10,544 | 12,000 | 10,500 | 15,500 | 5,000 | 47.62% |
| <i>Employee Recognition</i> | 26,000 | 1,315 | 1,315 | - | (1,315) | (100.00%) |
| <i>Personnel Subtotal</i> | 961,912 | 1,729,698 | 1,330,400 | 1,778,370 | 447,971 | 33.67% |
| <i>Supplies</i> | 1,348 | 19,560 | 11,560 | 11,600 | 40 | 0.35% |
| <i>Site Improvements</i> | 48,195 | 79,800 | 30,000 | 45,000 | 15,000 | 50.00% |
| <i>Computer Expenditures</i> | 3,000 | 18,889 | 16,000 | 23,700 | 7,700 | 48.13% |
| <i>Services and Charges</i> | 436,868 | 723,984 | 609,648 | 704,953 | 95,305 | 15.63% |
| <i>Communications</i> | 6,556 | 11,961 | 11,961 | 15,400 | 3,439 | 28.75% |
| <i>Office Expenditures</i> | 1,072 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 7,490 | 33,400 | 19,800 | 30,670 | 10,870 | 54.90% |
| <i>Special Events & Programs</i> | 8,863 | 60,900 | 22,200 | 30,500 | 8,300 | 37.39% |
| <i>Vehicle Lease</i> | - | 10,008 | 10,008 | - | (10,008) | (100.00%) |
| <i>Operating Exp Subtotal</i> | 513,392 | 958,502 | 731,177 | 861,823 | 130,646 | 17.87% |
| <i>Department Total</i> | 1,475,304 | 2,688,200 | 2,061,577 | 2,640,193 | 578,617 | 28.07% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures are expected to be \$626,624, or 23 percent lower than the Fiscal Year 2023 Adjusted Budget amount primarily due to staff vacancies, service contract savings in the Planning division and lower than anticipated attendances at conferences and training programs.
- Vacancies for portions of the Fiscal Year 2023 lowered the projected personnel expenditures and include the Grants Manager, Economic Development Intern, Arts & Humanities Intern, Planner, Planning Intern, Special Program Coordinator, and the Community Engagement Specialist positions.

Fiscal Year 2024 Budget Highlights

- Department expenditures for Fiscal Year 2024 are \$2,656,382, an increase by \$594,806, or 29 percent, compared to the projected Fiscal Year 2023 amount. The increase is primarily due to filling staff vacancies to return the Department to full staffing levels and the inclusion of several grant funds in the HCD budget.
- Personnel costs are 67 percent of department expenditures and increase by \$449,160, or 34 percent, compared to the projected amount for Fiscal Year 2023 due to the inclusion of personnel costs that assumes all staff positions will be filled during Fiscal Year 2024.
- Departmental FTEs remain unchanged.
- Operating expenditures are \$876,823 or 33 percent of total department expenditures.
- Services and charges are 27 percent of department expenditures (\$704,953) and include contractual services and software related to
 - Arts & Humanities programming and public art opportunities;
 - Code Enforcement inspection of commercial, residential, and vacant properties and the education of property owners of City laws;
 - Economic Development service contracts for local organizations and Farmers Markets that provide technical assistance and funding for small businesses;
 - Housing management of rental licensing, rent stabilization implementation, and partnering with Montgomery County for rental inspection services; and
 - Planning implementation of public realm improvements and technical services.

HCD Administration**Division Purpose:**

Oversight of departmental functions; establishment of departmental goals; preparation and monitoring of departmental budget; development and implementation of policies, programs, and special projects; development and coordination of cultural programming.

Management Objectives:

- Coordinate the work of the six HCD divisions.
- Implement the City Council's Housing and Community Development priorities.
- Ensure proper departmental staffing and resource allocations.
- Partner with county, state, and federal entities to further the City's housing and community development interests.
- Identify and monitor external departmental funding, including grant and intra-governmental awards.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Special Revenue Fund Projects Overseen | 10 | 13 | 12 | 13 |
| HCD Grant Programming Funds Awarded | \$225,000 | \$300,000 | \$200,000 | \$300,000 |
| Client Intake Cases Logged | - | - | 85 | 500 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------------------|----------------------------|
| <i>HCD Administration</i> | 207,698 | 400,577 | 371,160 | 451,177 | 80,017 | 21.56% |
| <i>Division Total</i> | 207,698 | 400,577 | 371,160 | 451,177 | 80,017 | 21.56% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 141,126 | 201,167 | 201,167 | 281,764 | 80,597 | 40.06% |
| <i>Salaries-Part Time</i> | - | 35,583 | 16,034 | - | (16,034) | (100.00%) |
| <i>Fringe Benefits</i> | 39,434 | 87,860 | 81,882 | 105,414 | 23,531 | 28.74% |
| <i>Overtime</i> | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| <i>Employee Recognition</i> | 2,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 183,060 | 325,611 | 300,083 | 388,177 | 88,094 | 29.36% |
| <i>Supplies</i> | 1,348 | 2,060 | 2,060 | 2,100 | 40 | 1.94% |
| <i>Computer Expenditures</i> | 3,000 | 18,889 | 16,000 | 23,700 | 7,700 | 48.13% |
| <i>Services and Charges</i> | 13,627 | 39,556 | 38,556 | 19,700 | (18,856) | (48.91%) |
| <i>Communications</i> | 6,556 | 11,961 | 11,961 | 15,400 | 3,439 | 28.75% |
| <i>Office Expenditures</i> | 106 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | - | 2,500 | 2,500 | 2,100 | (400) | (16.00%) |
| <i>Operating Exp Subtotal</i> | 24,638 | 74,966 | 71,077 | 63,000 | (8,077) | (11.36%) |
| <i>Division Total</i> | 207,698 | 400,577 | 371,160 | 451,177 | 80,017 | 21.56% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- The projected Fiscal Year 2023 expenditure is \$29,417, or 7 percent less than the adjusted Fiscal Year 2023 expenditure due to lower than expected personnel costs, as a result of an open Grants Manager position for part of the fiscal year.

Fiscal Year 2024 Budget Highlights:

- Division budget for Fiscal Year 2024 is \$451,177, an increase of \$80,017, or 22 percent, compared to the projected Fiscal Year 2023 amount. This assumes that the Grants Manager position will be filled for the entire fiscal year and provides funding for the centralization of several software expenses in the division.
- Personnel expenditure is \$388,177, or 86 percent of the division budget.
- Division FTEs increase by 1 due to a transfer of the part-time Grants Coordinator position from the Housing division. The part-time position will be converted to a full-time position for the Fiscal Year 2024.
- Operating expenditure is \$63,000, or 14 percent of the division budget and includes activities, equipment, and software essential for the operation of the department.

Economic Development

Division Purpose:

Administration of economic development programs; monitoring and facilitation of multi-jurisdictional economic development initiatives; development and coordination of business retention, expansion and recruitment programs; provision of technical assistance to business community; facilitation of workforce development efforts; and monitoring of development projects.

Management Objectives:

- Manage the operations of the Economic Development division.
- Provide technical support to local businesses and commercial property owners.
- Manage implementation of the economic development recommendations included in the Housing and Economic Development Strategic Plan.
- Support ongoing and upcoming real estate development projects within the City.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|----------------|-------------------|-------------------|
| Business Database Contacts | 125 | 350 | 400 | 400 |
| Business Technical Support Service Contracts | 2 | 2 | 4 | 4 |
| Real Estate Development Pipeline Projects | 3 | 3 | 4 | 4 |
| Fixed Location Vendor Permits Issued | 5 | 5 | 5 | 8 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Economic Development</i> | 215,368 | 316,716 | 267,078 | 431,197 | 164,119 | 61.45% |
| <i>Division Total</i> | 215,368 | 316,716 | 267,078 | 431,197 | 164,119 | 61.45% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 74,971 | 142,261 | 102,741 | 169,545 | 66,804 | 65.02% |
| <i>Fringe Benefits</i> | 36,233 | 44,305 | 44,305 | 83,772 | 39,467 | 89.08% |
| <i>Overtime</i> | - | - | - | 1,000 | 1,000 | - |
| <i>Employee Recognition</i> | 2,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 113,703 | 186,566 | 147,046 | 254,317 | 107,271 | 72.95% |
| <i>Services and Charges</i> | 101,665 | 127,550 | 118,032 | 173,850 | 55,818 | 47.29% |
| <i>Conferences, Training, & Dues</i> | - | 2,600 | 2,000 | 3,030 | 1,030 | 51.50% |
| <i>Operating Exp Subtotal</i> | 101,665 | 130,150 | 120,032 | 176,880 | 56,848 | 47.36% |
| <i>Division Total</i> | 215,368 | 316,716 | 267,078 | 431,197 | 164,119 | 61.45% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Projected division expenditures for Fiscal Year 2023 are expected to be \$49,638, or 16 percent less than budget primarily due to the elimination of the Economic Development intern position.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$164,119, or 61 percent, compared to the projected expenditures for Fiscal Year 2023 due primarily to the addition of an Economic Development Specialist position to the division and the addition of service contracts for the City's two Farmers Markets. Service contracts were previously located in the inter-governmental section of the City's budget.
- Personnel costs are 59 percent of the division expenditures.
- Division FTEs increase by 1 due to the addition of an Economic Development Specialist position. The position is a transfer of a vacant position from the Code Enforcement division.
- Operating expenses include services and charges which are 40 percent of division expenditures. Services and charges include the City's Economic Development service contracts with partner organizations who provide direct support and funding to local small businesses including Crossroads Community Kitchen, the Long Branch Business League, Old Takoma Business Association, and Takoma-Langley Crossroads CDA.

Fiscal Year 2023 Accomplishments:

- Implementation of the Business Investment Grant (BIG), awarding over \$50,000 to businesses looking to locate or expand in Takoma Park.
- Release of RFP HCD-2022-10 for the redevelopment of the Takoma Park Recreation Center (7315 New Hampshire Avenue).
- Expansion of the Economic Development Service contracts, adding technical assistance for Long Branch/Flower Avenue businesses, at-home food businesses, and farmers market vendors.

Fiscal Year 2024 Goals:

- Expand resources for attracting new small business entrepreneurs.
- Improve internal processes for right-of-way permits, including events, outdoor dining, and fixed location vendors.
- Identify additional resources to increase investment in underutilized, mixed-use zoned parcels.
- Improve business engagement along the New Hampshire Avenue corridor.

Arts & Humanities**Division Purpose:**

Development and coordination of cultural programming, including arts exhibits, public art installations, and the Arts and Humanities Commission.

Management Objectives:

- Continued implementation of the Takoma Park Cultural Plan.
- Facilitate the on-going cultural arts programming.
- Initiate and coordinate public arts projects.
- Oversight of grants to support local artists and arts organizations.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|----------------|-------------------|-------------------|
| Takoma Park Arts E-Newsletter Subscribers | 2,500 | 2,500 | 2,500 | 2,750 |
| Takoma Park Arts YouTube Views | - | - | 80,000 | 81,000 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Arts and Humanities</i> | 78,770 | 106,116 | 95,056 | 111,460 | 16,404 | 17.26% |
| <i>Division Total</i> | 78,770 | 106,116 | 95,056 | 111,460 | 16,404 | 17.26% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|---------------------------------------|--------------------------------------|
| <i>Wages</i> | 50,440 | 62,580 | 56,520 | 63,405 | 6,886 | 12.18% |
| <i>Fringe Benefits</i> | 11,472 | 15,911 | 15,911 | 16,205 | 294 | 1.85% |
| <i>Overtime</i> | 452 | 1,000 | 1,000 | 1,500 | 500 | 50.00% |
| <i>Employee Recognition</i> | 5,000 | 315 | 315 | - | (315) | (100.00%) |
| <i>Personnel Subtotal</i> | 67,363 | 79,806 | 73,746 | 81,110 | 7,364 | 9.99% |
| <i>Services and Charges</i> | 10,352 | 23,360 | 18,360 | 27,400 | 9,040 | 49.24% |
| <i>Office Expenditures</i> | 590 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 465 | 2,950 | 2,950 | 2,950 | - | 0.00% |
| <i>Operating Exp Subtotal</i> | 11,407 | 26,310 | 21,310 | 30,350 | 9,040 | 42.42% |
| <i>Division Total</i> | 78,770 | 106,116 | 95,056 | 111,460 | 16,404 | 17.26% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures for Fiscal Year 2023 are projected to be \$11,060, or 10 percent less than budget primarily due to a gap in the placement of an Arts Intern and subsequent limitations in program implementation.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$16,404, or 17 percent, compared to the projected Fiscal Year 2023 amount.
- Personnel costs are 73 percent of division budget.
- Division FTEs remain unchanged.
- Operating expenses are 27 percent of division budget and increase by \$9,040, or 42 percent, compared to the projected Fiscal Year 2023 amount. The increase is due to the transfer of \$20,000 in public art funding from the Capital Improvement Program (CIP) budget to the division operating budget.



Fiscal Year 2023 Accomplishments:

- Organized and staged many events in the Takoma Park Arts series, including art exhibitions, film screenings, poetry readings, and other events.
- Expansion of the sidewalk poetry project with new poems stamped in local sidewalks and creation of an online map connecting the poems.
- Design and purchase of a cargo trike for use in future pop-up events.
- Installation of the city's first Free Little Art Gallery with gallery space and free art supplies for local residents to share their creativity.
- Design and installation of custom vinyl wraps on five new bus shelters.
- Grants awarded to support the Takoma ARTery arts organization, creation of the Unsung Heroes art series recognizing the work of city employees, and the painting of mural panels to beautify the Hillwood Manor Community Garden.

Fiscal Year 2024 Goals:

- Organize and stage new events in the Takoma Park Arts series, including art exhibitions, film screenings, poetry readings, concerts, theater, dance, and other events.
- Continued expansion of the sidewalk poetry project with stamping of more poems during sidewalk construction or repairs.
- Development of new public art projects in coordination with the Arts and Humanities Committee.
- Installation of a Takoma Park Arts banner in Veterans Park.

Planning & Development Services**Division Purpose:**

Administration of planning programs; coordination of the development review process; monitoring and review of significant redevelopment projects and cross-jurisdictional planning initiatives; development and coordination of neighborhood revitalization projects; development and coordination of transportation and pedestrian programs and improvements; and monitoring of development projects.

Management Objectives:

- Manage continued development of the New Hampshire Avenue Bikeway Plan.
- Implement the Public Space Management Plan and identify priority steps.
- Monitor public and private development projects within the City.
- Provide technical support for the implementation of the Housing and Economic Development Strategic Plan.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---|----------------|----------------|-------------------|-------------------|
| Special Revenue Fund Projects Managed (including multi-year projects) | 9 | 12 | 10 | 8 |
| Percentage of High-Volume Bus Stops with Shelters | 73% | 86% | 91% | 100% |
| Community Engagement Activities | 10 | 20 | 27 | 25% |
| Bike-to-work Day Participation | 210 | 250 | 250 | 275 |

Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|--|----------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>Division Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Planning and Development Services</i> | 399,755 | 637,711 | 280,850 | 514,461 | 233,611 | 83.18% |
| <i>Division Total</i> | 399,755 | 637,711 | 280,850 | 514,461 | 233,611 | 83.18% |

| <i>Division Expenditures</i> | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|--|---------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>by TYPE (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Wages</i> | 214,150 | 271,423 | 129,000 | 275,838 | 146,838 | 113.83% |
| <i>Fringe Benefits</i> | 78,286 | 94,738 | 65,000 | 96,933 | 31,933 | 49.13% |
| <i>Overtime</i> | 2,270 | 5,000 | 3,500 | 5,000 | 1,500 | 42.86% |
| <i>Employee Recognition</i> | 8,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 303,206 | 371,161 | 197,500 | 377,771 | 180,271 | 91.28% |
| <i>Site Improvements</i> | 48,195 | 79,800 | 30,000 | 45,000 | 15,000 | 50.00% |
| <i>Services and Charges</i> | 34,437 | 117,000 | 26,000 | 52,500 | 26,500 | 101.92% |
| <i>Office Expenditures</i> | 376 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 4,885 | 9,350 | 5,350 | 9,190 | 3,840 | 71.78% |
| <i>Special Events & Programs</i> | 8,656 | 60,400 | 22,000 | 30,000 | 8,000 | 36.36% |
| <i>Operating Exp Subtotal</i> | 96,549 | 266,550 | 83,350 | 136,690 | 53,340 | 64.00% |
| <i>Division Total</i> | 399,755 | 637,711 | 280,850 | 514,461 | 233,611 | 83.18% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are expected to be \$356,861, or 56 percent less than budget due to staff vacancies and lower than anticipated spending on site improvements and transit-pedestrian projects.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$233,611, or 83 percent, compared to the Fiscal Year 2023 projected amount due to personnel costs that assumes vacancies will be fully staffed for the Fiscal Year 2024, unlike the prior fiscal year.
- Personnel costs are 73 percent of division expenditures.
- Personnel costs increase by \$180,271, or 91 percent, compared to the projected Fiscal Year 2023 amount due to staff serving in an acting capacity in another department, as well as staff vacancies which resulted in lower associated wages and fringe benefits costs in Fiscal Year 2023. The Fiscal Year 2024 budget assumes a fully staffed division.
- Division FTEs remain unchanged.
- Operating expenses are 27 percent of division expenditures and include site improvements (\$45,000); services and charges (\$52,500); conferences, training and association dues (\$9,190); and special events and programs (\$30,000).
- Site Improvements increase by \$15,000, or 50 percent, compared to the projected amount for Fiscal Year 2023 due to staffing shortages and delays in the Public Space Management Plan implementation (in Fiscal Year 2023) that are now expected to be carried out in Fiscal Year 2024.
- Services and charges increase by \$26,500, or 102 percent, compared to the projected amount for Fiscal Year 2023 and include contract costs for technical services.
- Special Events and Programming increase by \$8,000, or 36 percent, compared to the projected amount for Fiscal Year 2023 and include Transit-Pedestrian projects such as bike route improvements, Safe Routes to School program incentives, pedestrian safety initiatives, bike promotion and bike month, and pilot projects.
- Staff vacancies in the Safe Routes to School program hampered the expenditure of the associated funds in Fiscal Year 2023.

Fiscal Year 2023 Accomplishments:

- In October 2022, the City was awarded a grant of \$304,000 from the MDOT Kim Lamphier Bikeways Program to develop final design plans for Maple Avenue Connectivity Project for a total project cost of \$380,000.
- In Fiscal Year 2023, the division completed two technical assistant grants from the Metropolitan Washington Council of Governments for the Metropolitan Branch Trail Upgrade and the New Ave Bikeways Section D (preliminary design plans), valued at \$130,000 in combined services.
- The division completed the grant project for acquisition and pre-development for the vacant property at 6530 and 6600 New Hampshire Avenue, using \$1 million in grant funds to leverage an additional \$2.6 million in private investment.
- The Division piloted a variety of new community engagement strategies, including the use of yard signs, a joint Library/HCD cargo tricycle for pop-ups, and door-to-door canvassing.

Fiscal Year 2024 Goals:

- Complete multi-year grant projects for 100 percent design for Sections A and B of the New Hampshire Avenue Bikeway project.
- Update portions of the Takoma Park Master Plan for the Washington Adventist campus and surrounding areas in partnership with Montgomery County Planning.
- Adopt a Public Space Management Plan. Introduce the decision-making matrix for new projects and city investments in public space maintenance and improvement projects.
- Complete the Laurel Avenue Traffic Study, funded through the MWCOG TLC program.
- Begin tracking engagement with non-English-speaking communities to set benchmarks for future improvement.

Housing

Division Purpose:

Administration and management of rental housing licensing and property registration programs; oversight and compliance monitoring of the rent stabilization ordinance and City housing laws; administration of homeownership and rental housing programs; provision of technical and organizational assistance to tenant associations and landlord-tenant mediation; management of grants and activities; administration of community assistance programs; and monitoring of development projects.

Management Objectives:

- Encourage the preservation and development of a diverse range of quality housing that is affordable across all income levels and in all neighborhoods.
- Provide rental assistance to residents negatively impacted by the COVID-19 pandemic to prevent evictions in the City.
- Manage implementation of the housing recommendations in the Housing and Economic Development Strategic Plan.
- Facilitate public and private investment in the development of neighborhoods.
- Support the development of housing that appeals to a broader demographic including young adults, first-time homeowners, families with children, seniors seeking to age in the community, and individuals with disabilities.
- Facilitate positive relations between tenants and landlords as well as enforce city housing laws.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|-----------------------------------|----------------|----------------|-------------------|-------------------|
| New License Applications Received | - | - | 36 | 40 |
| Public Enquiries Received | - | - | 820 | 1,050 |
| COLTA Cases Filed | 2 | 10 | 11 | 10 |
| Housing Projects Overseen | - | - | 18 | 15 |

Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|---------------------------------------|----------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>Division Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Housing and Community Services</i> | 573,713 | 867,078 | 746,887 | 824,645 | 77,758 | 10.41% |
| <i>Division Total</i> | 573,713 | 867,078 | 746,887 | 824,645 | 77,758 | 10.41% |

| <i>Division Expenditures</i> | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|--|---------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>by TYPE (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Wages</i> | 209,617 | 319,748 | 246,002 | 288,891 | 42,890 | 17.43% |
| <i>Fringe Benefits</i> | 69,641 | 111,901 | 80,986 | 122,251 | 41,265 | 50.95% |
| <i>Overtime</i> | 7,822 | 5,000 | 5,000 | 6,000 | 1,000 | 20.00% |
| <i>Employee Recognition</i> | 7,500 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 294,579 | 436,650 | 331,987 | 417,142 | 85,155 | 25.65% |
| <i>Services and Charges</i> | 276,788 | 414,928 | 408,700 | 395,003 | (13,697) | (3.35%) |
| <i>Conferences, Training, & Dues</i> | 2,140 | 15,000 | 6,000 | 12,000 | 6,000 | 100.00% |
| <i>Special Events & Programs</i> | 206 | 500 | 200 | 500 | 300 | 150.00% |
| <i>Operating Exp Subtotal</i> | 279,134 | 430,428 | 414,900 | 407,503 | (7,397) | (1.78%) |
| <i>Division Total</i> | 573,713 | 867,078 | 746,887 | 824,645 | 77,758 | 10.41% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures are projected to be \$120,191 or 14 percent lower than the projected Fiscal Year 2023 amount due mainly to three staff vacancies (out of four for the division) during the fiscal year.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$77,758, or 10 percent compared to the projected Fiscal Year 2023 amount due to an increase in personnel expenditures to fill current division vacancies.
- Personnel costs are 51 percent of division expenditures.
- Division FTEs decrease by 0.5 due to a transfer to the HCD Administration Division.
- Operating expenses are 49 percent of division expenditures and decrease by 2 percent, compared to the projected Fiscal Year 2023 amount due to reductions in planned spending for service contracts.

Fiscal Year 2023 Accomplishments:

- Filled critical vacancies in the division including the Housing Manager and the Community Engagement Specialist.
- Conducted a procurement process and selected a vendor for an updated Rental Licensing Software and Rent Reporting Platform.
- Secured \$1,100,000 in state grants to assist tenants in purchasing their home including \$600,000 for the purchase of the building at 112 Lee Avenue by the Leeland Tenant Association.
- Distributed over \$193,000 in assistance to low income households to assist them with emergencies.
- Provided \$180,000 in assistance to multifamily properties to leverage \$546,000 private dollars for building improvements.

Fiscal Year 2024 Goals:

- Implement a new rental licensing and rent reporting platform.
- Improve channels of outreach to resident, taking advantage of existing City communication tools.
- Develop Metrics and Reporting Systems to better characterize the Division's work.
- Launch a program to assist tenants in taking advantage of the City's Tenant Opportunity to Purchase Program.
- Collaborate with the County to expand the Multifamily Building Improvement Grant through competitive award applications to the Department of Energy and Maryland Department of Housing and Community Development.
- Fill remaining vacancies in the Department.

Code Enforcement**Division Purpose:**

Provide for the inspection of residential, commercial and institutional properties, and vacant parcels; provide technical and inspection services required for various home repair and anti-littering initiatives. Provide education on and enforcement of the City Code, including environmental laws.

Management Objectives:

- Provide effective, timely, and proactive education and enforcement of the Property Maintenance Code, and abatement of identified code violations.
- Provide education and outreach for City environmental laws, including Safe Grow and the polystyrene, plastic bag, and plastic straw bans.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Property Maintenance Code Complaints | 88 | 450 | 450 | 450 |
| Property Code Cases Closed | 41 | 401 | 400 | 425 |
| Education Events | 0 | 1 | 4 | 4 |
| Educational Articles Distributed | 0 | 0 | 10 | 6 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Code Enforcement</i> | - | 360,003 | 300,545 | 307,252 | 6,707 | 2.23% |
| <i>Division Total</i> | - | 360,003 | 300,545 | 307,252 | 6,707 | 2.23% |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | - | 230,530 | 195,888 | 179,338 | (16,550) | (8.45%) |
| <i>Overtime</i> | - | - | - | 1,000 | 1,000 | - |
| <i>Fringe Benefits</i> | - | 98,375 | 83,149 | 79,514 | (3,635) | (4.37%) |
| <i>Employee Recognition</i> | - | 1,000 | 1,000 | - | (1,000) | (100.00%) |
| <i>Personnel Subtotal</i> | - | 329,905 | 280,037 | 259,852 | (20,185) | (7.21%) |
| <i>Supplies</i> | - | 17,500 | 9,500 | 9,500 | - | 0.00% |
| <i>Services and Charges</i> | - | 1,590 | - | 36,500 | 36,500 | - |
| <i>Conferences, Training, & Dues</i> | - | 1,000 | 1,000 | 1,400 | 400 | 40.00% |
| <i>Vehicle Lease</i> | - | 10,008 | 10,008 | - | (10,008) | (100.00%) |
| <i>Operating Exp Subtotal</i> | - | 30,098 | 20,508 | 47,400 | 26,892 | 131.13% |
| <i>Division Total</i> | - | 360,003 | 300,545 | 307,252 | 6,707 | 2.23% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- The Fiscal Year 2023 division expenditures are projected to be \$59,457, or 17 percent lower than budgeted due mainly to a staff vacancy for a Code Inspector.

Fiscal Year 2024 Budget Highlights:

- Division expenditures increase by \$6,707, or 2 percent compared to the projected Fiscal Year 2023 amount.
- Personnel costs are 85 percent of division expenditures.
- Division FTEs decrease by 1 as a result of losing a Code Inspector position.
- Services and charges (\$36,500) are 12 percent of division expenditures and include costs to execute court-ordered abatements at 7030 Carroll and 907 Davis Avenues.
- Three vehicle leases are terminated and is a decrease of \$10,008 to the budget compared to the projected amount for Fiscal Year 2023. The purchase of two vehicles is added to the Capital Improvement Budget for Fiscal Year 2024.

Fiscal Year 2023 Accomplishments:

- Distributed educational materials regarding Code Enforcement and the Environmental Initiatives directly to 60 new Takoma Park homeowners.
- Held four public educational events, including one online session with a local neighborhood organization.
- Developed ten articles for the Takoma Park newsletter to share information on the property maintenance code and environmental protection issues.

Fiscal Year 2024 Goals:

- Increase public education efforts around the City's property maintenance and environmental code.
- Identify additional public education opportunities, including neighborhood signage and use of the public right-of-way to continue education efforts.
- Continue to resolve property maintenance issues without resorting to the Court system.

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Communications



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Department Summary

Department Overview

The mission of the Communications and Media Department is to use media and technology to inform, educate, entertain, and engage residents while sharing items of public and cultural interest. The Communications Department operates both the Communications Division and the Takoma Park City TV (the government access cable channel). The Communications Department maintains the City's website and social media outlets, publishes the City's monthly newsletter, and works to promote the City through positive relations with local media. Through its activities and its support of other City departments, the Communications Office advances the Council's interests in economic development, environmental sustainability, and enhancing the quality of life in Takoma Park.

- The City of Takoma Park is a co-franchisor with Montgomery County to provide cable television services. The City receives franchise fees and restricted funds for cable equipment.
- City TV broadcasts City Council meetings live on cable television and via the City's website, social media, and zoom meetings. City TV staff provides technical audio and lighting services for the Community Center's Auditorium events. Video from these and other community events are shown on the City's cable channel. Meetings and other recorded events may be viewed through the video archive on the City's website.
- Staff also produces original radio and talk shows highlighting community activities, issues, and organizations.
- The Communications Manager and Communications Specialist oversee twelve communication touchpoints, including the website, social media, and public relations activities. The Takoma Park Newsletter is published monthly and is mailed to all households in the City. The Newsletter is managed by contract with an outside editor who is managed by the Communications Manager.
- A bi-monthly e-newsletter is managed by the Communications Specialist working with City departments and the City Administration to highlight programs and projects.

Management Objectives

- Launch a new website in Fiscal Year 2023. This website will provide a solid foundation to efficiently inform and empower residents all in one place. City staff will interact with residents using dynamic and engaging content like videos, maps, and photos. It will allow residents to reach out and engage with staff and provide greater transparency.

Department Summaries

- Collaborate with City departments and local organizations to inform resident viewers of the services and events provided by the City and City organizations.
- Continue to research and expand communication channels to improve and accelerate the reception of information by the residents.



Department Organizational Chart



Department Summaries

Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|---|--------------------|-------------|---------------|--------------|-----------------------|
| Communication | | | | | |
| TV Production Manager | 91,726.12 | 1.00 | 1.00 | 1.00 | - |
| Communications Manager | 84,320.28 | - | 1.00 | 1.00 | - |
| Communications Specialist | 79,974.50 | 1.00 | 1.00 | 1.00 | - |
| Media Specialist | 14,621.25 | 1.00 | 0.38 | 0.38 | - |
| A/V Specialist | 63,602.05 | 1.00 | 1.00 | 1.00 | - |
| A/V Specialist | 65,262.11 | 1.00 | 1.00 | 1.00 | - |
| Part-time A/V Support | 53,757.86 | 1.44 | 1.44 | 1.44 | - |
| Total Communication FTE | 453,264.17 | 6.44 | 6.82 | 6.82 | - |
| FTEs with benefits | 399,506.31 | 5.00 | 5.00 | 5.00 | - |
| FTEs without benefits | 53,757.86 | 1.44 | 1.82 | 1.82 | - |
| Total Communication FTE | 453,264.17 | 6.44 | 6.82 | 6.82 | - |
| | | | | | |
| Total Communication Department FTE | 453,264.17 | 6.44 | 6.82 | 6.82 | - |

Performance/Workload Measures

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|----------------------------|----------------|-------------------|-------------------|
| City TV Hours: | 206 hrs | 215 hrs | 215 hrs |
| Original programming | 37 hrs | 55 hrs | 55 hrs |
| Council meetings | 117 hrs | 115 hrs | 115 hrs |
| Radio programming | 52 hrs | 45 hrs | 45 hrs |
| Website: | | | |
| Unique visitors per month | 22,751 | 24,584 | 26,029 |
| Number of visits per month | 38,921 | 544,763 | 51,969 |
| Pages viewed per month | 387,260 | 418,241 | |
| Twitter: | | | |
| * Impressions (K) | - | 622 | 323.5 |
| * Profile Visits (K) | - | 224 | 2,159 |
| * New Followers | - | 293 | 228 |
| Facebook: | | | |
| * Post | - | 174,026 | 204,850 |
| * Page Visit | - | 13,214 | 10,118 |
| * Likes & Followers | - | 337 | 242 |

Sources of Revenue and Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|--------------------------------|----------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>Source of Funds (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Cable Franchise Fees</i> | 200,757 | 186,000 | 186,000 | 167,000 | (19,000) | (10.22%) |
| <i>Cable Operating Grant</i> | 374,802 | 354,000 | 348,000 | 323,000 | (25,000) | (7.18%) |
| <i>Subtotal</i> | 575,560 | 540,000 | 534,000 | 490,000 | (44,000) | (8.24%) |
| <i>General Fund</i> | 109,498 | 259,712 | 266,275 | 330,981 | 64,706 | 24.30% |
| <i>Department Total</i> | 685,058 | 799,712 | 800,275 | 820,981 | 20,706 | 2.59% |

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|-------------------------------------|----------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>Department Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Communications</i> | 685,058 | 799,712 | 800,275 | 820,981 | 20,706 | 2.59% |
| <i>Department Total</i> | 685,058 | 799,712 | 800,275 | 820,981 | 20,706 | 2.59% |

Department Summaries

| <i>Department Expenditures</i> | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|---|----------------|-----------------|------------------|----------------|----------------------------|----------------------------|
| <i>by TYPE (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>Wages</i> | 365,516 | 437,100 | 437,100 | 453,264 | 16,164 | 3.70% |
| <i>Fringe Benefits</i> | 116,668 | 116,660 | 116,660 | 130,081 | 13,421 | 11.50% |
| <i>Overtime</i> | 5,068 | 6,958 | 6,958 | 7,000 | 42 | 0.60% |
| <i>Employee Recognition</i> | 35,000 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| <i>Personnel Subtotal</i> | 522,252 | 562,219 | 562,219 | 591,846 | 29,627 | 5.27% |
| <i>Supplies</i> | 2,602 | 2,250 | 2,250 | 2,300 | 50 | 2.22% |
| <i>Services and Charges</i> | 109,391 | 152,166 | 152,729 | 133,145 | (19,584) | (12.82%) |
| <i>Communications</i> | 44,305 | 62,502 | 62,502 | 72,090 | 9,588 | 15.34% |
| <i>Office Expenditures</i> | 1,433 | - | - | - | - | - |
| <i>Conferences, Trainings, & Dues</i> | 5,076 | 20,575 | 20,575 | 21,600 | 1,025 | 4.98% |
| <i>Operating Exp Subtotal</i> | 162,806 | 237,493 | 238,056 | 229,135 | (8,921) | (3.75%) |
| <i>Department Total</i> | 685,058 | 799,712 | 800,275 | 820,981 | 20,706 | 2.59% |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Department expenditures for Fiscal Year 2023 are expected to be \$563, or less than 1 percent more than budget.

Fiscal Year 2024 Budget Highlights:

- Department expenditures are \$820,981, an increase of \$20,706 or 3 percent compared to the projected amount for Fiscal Year 2023. The increase is mainly due to personnel costs and maintenance of the City website. The increase is partially offset by a decrease in service charges for the City Newsletter.
- Personnel costs are 72 percent of department expenditures and increase by \$29,627 or 5 percent, compared to the projected amount for Fiscal Year 2023.
- Department FTEs remain unchanged.
- Operating expenditures are \$229,135, a decrease of \$8,921, or 4 percent, compared to the projected amount for Fiscal Year 2023. The expenditures include services and charges (\$133,145), City website expenses (\$65,350), and funding for conferences, training and dues (\$21,600).
- Services and charges decrease by \$19,584 or 13 percent compared to the projected amount for Fiscal Year 2023 due to lower planned spending on the City Newsletter.
- Communications costs increase by \$9,588 or 15 percent due to higher planned spending on the City's website.
- Cable grant funds decrease by \$25,000 or 7 percent due to downward trending revenue as cable programming users decrease each subsequent year.

Fiscal Year 2023 Accomplishments:

- Implemented closed captioning for Takoma Park City TV channel.
- Commenced live coverage of hybrid departmental and public meetings through Zoom and social media.
- Enhanced collaboration of the radio show with other city departments and civic organizations.
- To enhance the City's branding and ensure consistency across different departments, we worked with No Plan Studio to improve the corporate signage, letterhead, business cards, and PowerPoint templates.
- Most pages have moved over to the new CivicPlus website as part of the website migration – we are now adding current information.

Fiscal Year 2024 Goals:

- There has been a significant increase in the number of live remote productions.
- The Recreation Department plans to expand its sport event productions.
- We are initiating a collaborative Public Service Announcement series involving residents and city organizations.
- The communications team is evaluating how residents of Takoma Park receive information about programs, projects, and services the city offers. This can include news updates, event announcements, policy changes, and other relevant information.
- We are working to improve our timeline for generating content and provide timely oversight of the website and social media for an expanding number of public platforms to meet the ever-growing demand by the public for open access to information about the City of Takoma Park. These public platforms include; Facebook, Instagram, website blog, Twitter, LinkedIn, Next-door Listserv, and YouTube.
- Launch the new Civic Plus website in the fall which will significantly expand our engagement.
- We are evaluating and committed to adding new platforms when they are introduced as new outreach vehicles. We are also evaluating how AI will be instrumental in social media.
- Overall, the primary goal of the communications team is to enhance transparency, facilitate public engagement, and ensure that residents of Takoma Park are well-informed about the city's programs, projects, and services.

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Library



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 Computer Learning Center 284

Department Summary

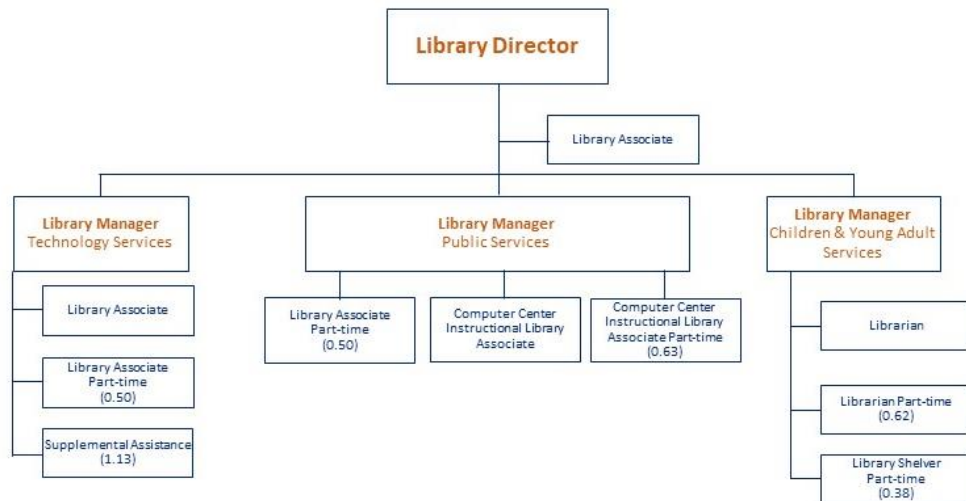
The Takoma Park Maryland Library enhances the quality of life in Takoma Park by responding to and inspiring the literary, educational, and informational needs of a diverse community. The Library provides and promotes up-to-date resources, collections, and referrals that match community interests, promote literacy and learning, nurture a love of books and stories, and present a broad range of views within an inviting and safe environment. The Library also operates the City's Computer Learning Center.



Department Organizational Chart



City of Takoma Park Library



Department Summaries

Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|--------------------------------------|--------------------|----------------|------------------|-----------------|---------------------------------|
| Library Division 7000 | | | | | |
| Library Director | 128,344.87 | 1.00 | 1.00 | 1.00 | - |
| Library Manager | 111,888.85 | 1.00 | 1.00 | 1.00 | - |
| Library Manager | 114,488.85 | 1.00 | 1.00 | 1.00 | - |
| Library Manager | 92,094.47 | 1.00 | 1.00 | 1.00 | - |
| Librarian | 76,990.50 | 1.00 | 1.00 | 1.00 | - |
| Library Associate | 70,297.88 | 1.00 | 1.00 | 1.00 | - |
| Library Associate | 80,377.89 | 1.00 | 1.00 | 1.00 | - |
| Librarian | 54,205.76 | 0.62 | 0.62 | 0.62 | - |
| Library Associate | 32,627.37 | 1.00 | 0.50 | 0.50 | - |
| Library Associate | 32,145.19 | - | 0.50 | 0.50 | - |
| Library Shelver | 20,401.09 | 0.38 | 0.38 | 0.38 | - |
| Supplemental Assistance | 40,956.83 | 0.87 | 1.13 | 1.13 | - |
| Total Library Division FTE | 854,819.55 | 9.87 | 10.13 | 10.13 | - |
| FTEs with benefits | 761,316.44 | 8.62 | 8.62 | 8.62 | - |
| FTEs without benefits | 93,503.11 | 1.25 | 1.51 | 1.51 | - |
| Total Library Division FTE | 854,819.55 | 9.87 | 10.13 | 10.13 | - |
| Computer Center Division 7200 | | | | | |
| Library Instructional Associate | 64,484.21 | 1.00 | 1.00 | 1.00 | - |
| Library Instructional Associate | 28,113.93 | 0.25 | 0.50 | 0.50 | - |
| Library Instructional Associate | 7,240.92 | 0.13 | 0.13 | 0.13 | - |
| Total Computer Center FTE | 99,839.06 | 1.38 | 1.63 | 1.63 | - |
| FTEs with benefits | 71,725.13 | 1.00 | 1.63 | 1.63 | |
| FTEs without benefits | 28,113.93 | 0.38 | 0.13 | 0.13 | |
| Total Computer Center FTE | 99,839.06 | 1.38 | 1.76 | 1.76 | |
| | | | | | - |
| Total Library Department FTE | 954,658.61 | 11.25 | 11.76 | 11.76 | - |

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Library Aid from County</i> | 166,626 | 176,742 | 176,742 | 176,000 | (742) | (0.42%) |
| <i>Library Fines and Fees</i> | 478 | - | 1,300 | 2,010 | 710 | 54.62% |
| <i>Subtotal</i> | 167,105 | 176,742 | 178,042 | 178,010 | (32) | (0.02%) |
| <i>General Fund</i> | 1,151,079 | 1,262,320 | 1,251,152 | 1,313,222 | 62,070 | 4.96% |
| <i>Department Total</i> | 1,318,184 | 1,439,062 | 1,429,194 | 1,491,232 | 62,038 | 4.34% |

| <i>Dept. Expenditures by DIVISION (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Library</i> | 1,201,686 | 1,286,729 | 1,278,880 | 1,355,633 | 76,752 | 6.00% |
| <i>Computer Learning Center</i> | 116,498 | 152,333 | 150,314 | 135,600 | (14,715) | (9.79%) |
| <i>Department Total</i> | 1,318,184 | 1,439,062 | 1,429,194 | 1,491,232 | 62,038 | 4.34% |

Department Summaries

| <i>Dept. Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 820,667 | 928,604 | 913,604 | 947,659 | 34,054 | 3.73% |
| <i>Fringe Benefits</i> | 321,388 | 344,338 | 344,338 | 360,119 | 15,781 | 4.58% |
| <i>Overtime</i> | 5,013 | 6,200 | 7,600 | 7,800 | 200 | 2.63% |
| <i>Employee Recognition</i> | 52,500 | 5,325 | 5,325 | 3,250 | (2,075) | (38.97%) |
| <i>Personnel Subtotal</i> | 1,199,567 | 1,284,467 | 1,270,867 | 1,318,828 | 47,961 | 3.77% |
| <i>Supplies</i> | 78,801 | 102,100 | 109,100 | 81,791 | (27,309) | (25.03%) |
| <i>Computer Expenditures</i> | 1,293 | 3,000 | 1,396 | 3,900 | 2,504 | 179.44% |
| <i>Services and Charges</i> | 24,577 | 30,315 | 30,444 | 71,814 | 41,369 | 135.88% |
| <i>Communications</i> | 7,080 | 9,480 | 9,480 | 6,000 | (3,480) | (36.71%) |
| <i>Office Expenditures</i> | 1,911 | - | - | - | - | - |
| <i>Conferences, Training, & Dues</i> | 4,954 | 9,700 | 7,907 | 8,900 | 993 | 12.56% |
| <i>Operating Exp Subtotal</i> | 118,617 | 154,595 | 158,327 | 172,404 | 14,077 | 8.89% |
| <i>Department Total</i> | 1,318,184 | 1,439,062 | 1,429,194 | 1,491,232 | 62,038 | 4.34% |

Adjusted to Projected Fiscal Year 2023:

- Department expenditures for Fiscal Year 2023 are expected to be \$9,868, or less than 1 percent lower than budget due to lower than anticipated spending on personnel costs.
- The Fiscal Year 2023 budget requires minimal adjustments, as the Library and Computer Center staff had initially proposed a modest budget reflecting a maintenance of effort, with some flexibility built in to accommodate the unique situation of relocating the entire collection to a new facility near the Recreation Center on New Hampshire Avenue.

Fiscal Year 2024 Budget Highlights:

- Department expenditures are \$1,491,232, an increase of \$62,038 or 4 percent, compared to the projected amount for Fiscal Year 2023. The increase is mainly due to higher personnel costs and funding for contractual services provided to the Library.
- Personnel costs are 88 percent of department expenditures and increase by \$47,961 or 4 percent, compared to the projected amount for Fiscal Year 2023.
- Department FTEs remain unchanged.
- Operating expenditures are \$172,404, an increase of \$14,077 or 9 percent compared to the projected amount for Fiscal Year 2023. The expenditures include supplies (\$81,791) and services and charges (\$71,814).
- Supplies decrease by \$27,309, or 25 percent, compared to the projected amount for Fiscal Year 2023, offset by a \$41,369 increase in services and charges.

Fiscal Year 2023 Accomplishments:

Fiscal Year 2023 was an incredibly busy but rewarding year for this department:

- **Relocation:** To provide continuity of services, the Library and Computer Center relocated to an interim site at 7505 New Hampshire Avenue for the duration of construction. Relocation entailed dismantling, packing, moving, and reassembling the entire collection of almost 60,000 books, shelving, programming and operational supplies, workstations, staff computing equipment, and the open source computer system designed for public access. Additionally, the space had to be wired for electrical and internet access, with the former service being provided by a contractor, and the latter by the City's own Information Technology (IT) staff. IT used almost half a linear mile of cabling to ensure that we are able to continue providing excellent services to residents throughout this project.
- **Reopening:** In addition to moving the physical property, the Library and Computer Center staff also had to adapt workflows and policies for the new space before reopening to the public on October 17, 2022. This department was the first in the City to begin using a new VoIP phone system, for instance.
- **Nonresident card fee adjustment:** We also coordinated a temporary decrease for nonresident Library card fees now that the location is on the border with Prince George's County.
- **Program facilitation and participation:** Despite the closure during relocation from August 25, 2022, through October 16, 2022, the Library facilitated more than 160 programs for all ages in Fiscal Year 2023, which were attended by more than 5,000 people. Many of these programs were held at alternate sites while the building was closed.
- **Partnerships:** Many local organizations and businesses were important to the success of Fiscal Year 2023 programming efforts. Key partners included: Friends of the Takoma Park Maryland Library, Carpe Diem Arts, Historic Takoma, Inc., Montgomery County Public Schools, and Politics and Prose, with many others providing support as well.
- **Grants:** The Library also secured \$200,000 in grant funding in Fiscal Year 2023, including a Digital Inclusion Grant with the Maryland Office of Statewide Broadband (\$75,000) and a Maryland capital project grant (\$125,000). We also completed activities for a COVID Relief Grant from the American Library Association (\$20,000).
- **Spanish language services:** The COVID Relief grant was used to augment the Library's Spanish language collections, and more than 700 new Spanish language titles were procured and added to the catalog. Many of these titles are unique to the

greater DC metro area. COVID Relief grant funds were also used to start a new bilingual program called “El Cuento,” where children of all ages are welcome to participate in games and activities that encourage Spanish language vocabulary development. Many of these sessions are facilitated by Spanish-speaking volunteers that the Library staff recruited and trained in an effort to increase weekend availability of programs for working parents while also forging more community connections with historically underserved populations in Takoma Park.

- Personal, personable service: Data captured to quantify our reach informs us that more than 18,000 service desk interactions with Library and Computer Center visitors were facilitated by our staff, which does not include outreach events. The Library and Computer Center’s impact on the community has remained strong, even after relocating from Ward 1 to Ward 6.

Fiscal Year 2024 Goals:

The primary focuses for the Library and Computer Center in Fiscal Year 2024 will be similar to those in Fiscal Year 2023: thriving throughout the construction process and providing quality, inclusive services to Takoma Park residents.

To that end, our goals for Fiscal Year 2024 include:

- Continue to emphasize the acquisition of new titles in Spanish, French, and Amharic.
- Participate in outreach activities in all six wards of the City of Takoma Park.
- Coordinate local literary programming efforts to ensure that we are not unnecessarily competing for similar audiences while also amplifying our marketing reach.
- Improve program data collection to provide a more holistic picture of programming gaps and needs.
- Introduce patrons to new Library and City websites and contribute helpful, interesting content to both.
- Plan and facilitate a Staff Development Day for Library and Computer Center staff to have dedicated time to engage in professional development activities that will continue to improve patrons' experiences in our facility.



Books to Go

Books to Go remains an option for patrons who are unable to safely visit the Library to check out books.



Library

Division Purpose

The Library provides circulation and reference services, and readers' advisory. Resources include public Internet access, online reference tools, research databases, books, downloadable and streaming e-books, magazines, audio books, and music media. It sponsors programs each year for children of all ages and adults, including programs in Spanish and French. The Library building closed due to COVID-19 in March 2020 and reopened in July 2021. Since reopening, we have continued to circulate materials through our Books-to-Go curbside service and limited home delivery to Takoma Park residents.

The Library has presented numerous programs throughout the pandemic, both virtually and in-person. We have also distributed supplies that empower residents to mitigate their risk of contracting and spreading COVID-19. Additionally, the Library has taken an active role in combating misinformation surrounding the pandemic and vaccines through initiatives funded by federal grants and supported by partnerships with community nonprofits.

The Library and Computer Center relocated to 7505 New Hampshire Avenue in the fall of 2022 in order to provide continuity of service throughout the highly anticipated Library and Community Center addition and remodel. We anticipate being based in proximity to the Recreation Center until construction concludes in Fall 2024.

Management Objectives

- Pursue the presentation of Library programs for children and adults - either online through Zoom and YouTube, or live in locations throughout Takoma Park.
- Provide a safe environment in which residents can enjoy Library programs and services.
- Continue offering accommodations to residents who are unable to participate in conventional delivery of Library services, including: Books-to-Go curbside service to card-holders, book delivery to Takoma Park residents, and online and outdoor programs.
- Develop, refine, and support plans and preparations for new Library space, to include temporary relocation of all Library programs, services, and collections.
- Reinforce the continued importance of the Library and its relevance to the community during building reconstruction – through publicity, and with support from the Friends of the Library and community partnerships.

Department Summaries

- Increase patron access to, and discoverability of, streaming and downloadable books, magazines, and music for all ages that reflect a diversity of perspectives, cultures, and languages.
- Identify new and better methods for tracking program and circulation data for reporting purposes.

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|-----------------------------|----------------|----------------|-------------------|-------------------|
| Circulation of materials | 25,332 | 73,831 | 46,229 | 50,000 |
| Circulation per capita | 1.5 | 4.1 | 2.6 | 2.8 |
| In-library use of materials | NA | 11,588 | 6,321 | 7,000 |
| Use per capita | NA | 1 | 1 | 1 |
| Program attendance | 3,405 | 3,003 | 5,057 | 5,000 |
| Programs | 104 | 191 | 165 | 150 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|-------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Library</i> | <i>1,201,686</i> | <i>1,286,729</i> | <i>1,278,880</i> | <i>1,355,633</i> | <i>76,752</i> | <i>6.00%</i> |
| <i>Division Total</i> | <i>1,201,686</i> | <i>1,286,729</i> | <i>1,278,880</i> | <i>1,355,633</i> | <i>76,752</i> | <i>6.00%</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|-------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | <i>738,959</i> | <i>830,615</i> | <i>815,615</i> | <i>847,820</i> | <i>32,205</i> | <i>3.95%</i> |
| <i>Fringe Benefits</i> | <i>295,575</i> | <i>294,884</i> | <i>294,884</i> | <i>327,459</i> | <i>32,575</i> | <i>11.05%</i> |
| <i>Overtime</i> | <i>4,822</i> | <i>6,000</i> | <i>7,000</i> | <i>7,200</i> | <i>200</i> | <i>2.86%</i> |
| <i>Employee Recognition</i> | <i>45,000</i> | <i>4,950</i> | <i>4,950</i> | <i>3,250</i> | <i>(1,700)</i> | <i>(34.34%)</i> |
| <i>Personnel Subtotal</i> | <i>1,084,356</i> | <i>1,136,449</i> | <i>1,122,449</i> | <i>1,185,728</i> | <i>63,280</i> | <i>5.64%</i> |
| <i>Supplies</i> | <i>78,801</i> | <i>102,100</i> | <i>109,100</i> | <i>81,791</i> | <i>(27,309)</i> | <i>(25.03%)</i> |
| <i>Computer Expenditures</i> | <i>366</i> | <i>-</i> | <i>-</i> | <i>1,900</i> | <i>1,900</i> | <i>-</i> |
| <i>Services and Charges</i> | <i>24,577</i> | <i>29,500</i> | <i>30,444</i> | <i>71,814</i> | <i>41,369</i> | <i>135.88%</i> |
| <i>Communications</i> | <i>7,080</i> | <i>9,480</i> | <i>9,480</i> | <i>6,000</i> | <i>(3,480)</i> | <i>(36.71%)</i> |
| <i>Office Expenditures</i> | <i>1,750</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Conferences, Training, & Dues</i> | <i>4,755</i> | <i>9,200</i> | <i>7,407</i> | <i>8,400</i> | <i>993</i> | <i>13.40%</i> |
| <i>Operating Exp Subtotal</i> | <i>117,329</i> | <i>150,280</i> | <i>156,432</i> | <i>169,904</i> | <i>13,473</i> | <i>8.61%</i> |
| <i>Division Total</i> | <i>1,201,686</i> | <i>1,286,729</i> | <i>1,278,880</i> | <i>1,355,633</i> | <i>76,752</i> | <i>6.00%</i> |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- Division expenditures for Fiscal Year 2023 are expected to be \$7,848, or less than 1 percent lower than budget due to lower than anticipated spending on personnel costs.
- The Fiscal Year 2023 budget requires minimal adjustments, as the Library and Computer Center staff had initially proposed a maintenance of effort budget, with some flexibility built in to accommodate the unique situation of relocating the entire collection to a new facility near the Recreation Center on New Hampshire Avenue.

Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$1,355,633, an increase of \$76,752 or 6 percent compared to the projected amount for Fiscal Year 2023. The increase is mainly due to higher personnel costs and funding for contractual services provided to the Library.
- Personnel costs are 87 percent of division expenditures and increase by \$63,280 or 5 percent, compared to the projected amount for Fiscal Year 2023 due to increases in wages and fringe benefits costs.
- Division FTEs remain unchanged.
- Operating expenditures are \$169,904, an increase of \$13,473 or 9 percent compared to the projected amount for Fiscal Year 2023. The expenditures include supplies (\$81,791) and services and charges (\$71,814).
- Supplies decrease by \$27,309, or 25 percent, compared to the projected amount for Fiscal Year 2023, offset by a \$41,369 increase in services and charges. Supplies decrease due to a renegotiated contract for reference materials as well as the transfer of some items to the services and charges category.
- There has been some shifting between operational expense accounts to more accurately describe how our expected incurred costs translate into use, particularly during relocation, which is most notably:
- Adult books: This was reduced from \$30,000 to \$18,600 to reflect shelving limitations in our current space, as well as a spirit of cooperation to produce a balanced budget. Library staff will still continue to purchase relevant, sought-after titles of interest to Takoma Park residents.

Department Summaries

- Reference materials: This was reduced from \$30,000 to \$19,089, primarily due to database contract renegotiations that saved money, as well as moving some expenses that are more accurately described as Contracts than Reference. We define Reference materials as content available to all patrons either online or in-person, but these materials do not circulate (i.e., “check-out”).
- Children’s books: This was reduced from \$30,000 to \$25,000 to reflect a spirit of cooperation to produce a balanced budget. Library staff will still continue to purchase relevant, sought-after titles of interest to Takoma Park residents. The amount is higher than Adult Books since there are more collections that fall under Children’s Books expenses, including: picture books, early readers, juvenile graphic novels, juvenile series, juvenile fiction, juvenile nonfiction, young adult fiction, young adult nonfiction, and young adult graphic novels.
- Contracts: This item will likely be adjusted down after renegotiating a contract with Useful, the service that manages the Library’s public computers and printers. Additionally, some items were moved to Contracts from Reference to reflect how the itemized expenses are utilized. All hosting services, and other services not directly related to informational and media content, have been moved to Contracts.

Computer Learning Center

Division Purpose

The Library provide equipment and expert staff to assist users in accessing the Internet, word processing, spreadsheets, and more – in 37 languages, to users of all ages, every day of the week. The Library also maintain four workstations in the Senior Room; activities in this space are under the jurisdiction of the Recreation Department. The Computer Center closed in March of 2020 and reopened in July 2021. Library staff currently provide a Computer Learning Center in the new interim location for the duration of the Library and Community Center Redevelopment project.

Management Objectives

- Continue to provide excellent services and equipment in the Computer Center.
- Increase assistance provided to users of laptops, phones, and tablet computers, including both troubleshooting and help with installing and using apps, especially those which facilitate access to our digital resources.
- Computer Center services continue in the interim location while the original site is under construction.
- Make Chromebooks and Wi-Fi hotspots available through the Library's ARPA initiatives. The Computer Center staff are chiefly responsible for assisting patrons with use and troubleshooting of technological equipment.

Performance/Workload Measures

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|---------------------------------------|----------------|----------------|-------------------|-------------------|
| Number of Internet Sessions (Log-ons) | NA | 2,500 | 1,575 | 2,000 |
| Hours Used / Logged on to Computers | NA | 2,040 | 1,315 | 1,500 |

Expenditure Tables

| <i>Division Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Computer Learning Center</i> | <i>116,498</i> | <i>152,333</i> | <i>150,314</i> | <i>135,600</i> | <i>(14,715)</i> | <i>(9.79%)</i> |
| <i>Division Total</i> | <i>116,498</i> | <i>152,333</i> | <i>150,314</i> | <i>135,600</i> | <i>(14,715)</i> | <i>(9.79%)</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|--------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | <i>81,708</i> | <i>97,990</i> | <i>97,990</i> | <i>99,839</i> | <i>1,849</i> | <i>1.89%</i> |
| <i>Fringe Benefits</i> | <i>25,812</i> | <i>49,454</i> | <i>49,454</i> | <i>32,660</i> | <i>(16,793)</i> | <i>(33.96%)</i> |
| <i>Overtime</i> | <i>191</i> | <i>200</i> | <i>600</i> | <i>600</i> | <i>-</i> | <i>(0.00%)</i> |
| <i>Employee Recognition</i> | <i>7,500</i> | <i>375</i> | <i>375</i> | <i>-</i> | <i>(375)</i> | <i>(100.00%)</i> |
| <i>Personnel Subtotal</i> | <i>115,211.08</i> | <i>148,018</i> | <i>148,418</i> | <i>133,100</i> | <i>(15,319)</i> | <i>(10.32%)</i> |
| <i>Computer Expenditures</i> | <i>927</i> | <i>3,000</i> | <i>1,396</i> | <i>2,000</i> | <i>604</i> | <i>43.30%</i> |
| <i>Services and Charges</i> | <i>-</i> | <i>815</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Office Expenditures</i> | <i>162</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Conferences, Training, & Dues</i> | <i>199</i> | <i>500</i> | <i>500</i> | <i>500</i> | <i>-</i> | <i>-</i> |
| <i>Operating Exp Subtotal</i> | <i>1,287</i> | <i>4,315</i> | <i>1,896</i> | <i>2,500</i> | <i>604</i> | <i>31.88%</i> |
| <i>Division Total</i> | <i>116,498</i> | <i>152,333</i> | <i>150,314</i> | <i>135,600</i> | <i>(14,715)</i> | <i>(9.79%)</i> |

Adjusted to Projected Fiscal Year 2023:

- Division expenditures for Fiscal Year 2023 are expected to be \$2,019, or 1 percent lower than budget due to lower than anticipated spending on computers and service charges.
- The Fiscal Year 2023 budget requires minimal adjustments, as the Library and Computer Center staff had initially proposed a maintenance of effort budget, with some flexibility built in to accommodate the unique situation of relocating the entire collection to a new facility near the Recreation Center on New Hampshire Avenue.
- There are no significant adjustments required for the remainder of Fiscal Year 2023 for the Computer Center.

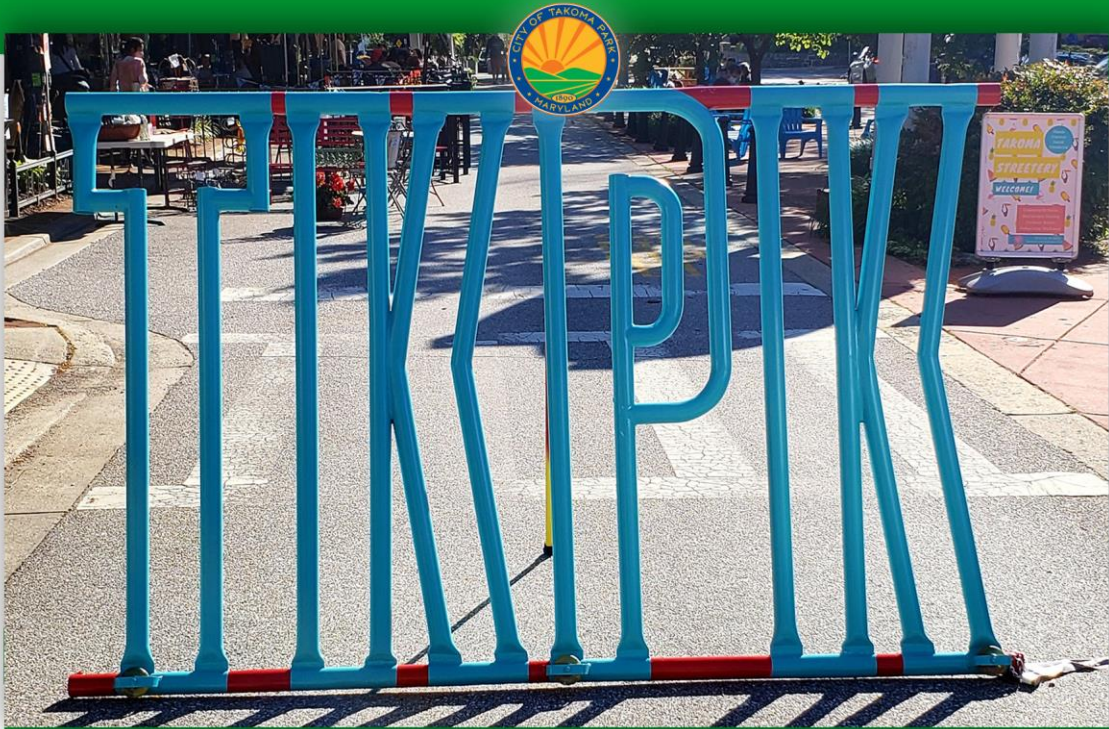
Fiscal Year 2024 Budget Highlights:

- Division expenditures are \$135,600, a decrease of \$14,715, or 10 percent, compared to the projected amount for Fiscal Year 2023. The decrease is mainly due to lower budgeted spending on personnel costs.
- Personnel costs are 98 percent of division expenditures and decrease by \$15,319 or 10 percent, compared to the projected amount for Fiscal Year 2023 mainly due to an employee opting out of certain fringe benefits.
- Division FTEs remain unchanged.
- Computer expenditures increase by \$604 to replace aging computers.

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Inter-Departmental



Inter-Departmental 288

Inter-Departmental Summary 289

Inter-Departmental Summary

This budgetary unit provides for the cost of government services that are not directly attributable to a specific City department. These items include liability and property insurance coverage, City-wide employee training, and certain expenses related to the City's cultural programming. Other inter-departmental expenditures include the contingency monies set aside as required by the City Charter.

Performance/Workload Measures

| Measurement | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|----------------|-------------------|-------------------|
| Number of auto liability insurance claims | 14 | 15 | 15 |
| Number of general liability insurance claims | 5 | 1 | 1 |
| Number of police liability insurance claims | 1 | 1 | 1 |
| Number of public official insurance claims | 0 | 2 | 1 |
| Number of property insurance claims | 1 | 0 | 1 |
| Number of worker's compensation insurance claims | 38 | 40 | 40 |
| Number of residents benefiting from City local supplement to the State Homeowner Property Tax Credit | 131 | 90 | 100 |

Sources of Revenue and Expenditure Tables

| <i>Source of Funds (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Proposed FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|------------------------------|-------------------------|--------------------------|---------------------------|--------------------------|---------------------------------------|--------------------------------------|
| <i>General Fund</i> | <i>1,151,450</i> | <i>1,358,181</i> | <i>1,149,700</i> | <i>1,393,369</i> | <i>243,669</i> | <i>21.19%</i> |
| <i>Division Total</i> | <i>1,151,450</i> | <i>1,358,181</i> | <i>1,149,700</i> | <i>1,393,369</i> | <i>243,669</i> | <i>21.19%</i> |

| <i>Division Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Proposed FY24</i> | <i>Change (\$) Proj FY23-FY24</i> | <i>Change (%) Proj FY23-FY24</i> |
|---|-------------------------|--------------------------|---------------------------|--------------------------|---------------------------------------|--------------------------------------|
| <i>Other Fringe Benefits</i> | <i>58,545</i> | <i>41,000</i> | <i>78,200</i> | <i>79,000</i> | <i>800</i> | <i>1.02%</i> |
| <i>Workers' Compensation Insurance</i> | <i>459,292</i> | <i>564,800</i> | <i>540,000</i> | <i>614,100</i> | <i>74,100</i> | <i>13.72%</i> |
| <i>Personnel Subtotal</i> | <i>517,837</i> | <i>605,800</i> | <i>618,200</i> | <i>693,100</i> | <i>74,900</i> | <i>12.12%</i> |
| <i>Supplies</i> | <i>-</i> | <i>1,000</i> | <i>1,300</i> | <i>2,500</i> | <i>1,200</i> | <i>92.31%</i> |
| <i>Services and Charges</i> | <i>156,943</i> | <i>188,100</i> | <i>169,200</i> | <i>188,660</i> | <i>19,460</i> | <i>11.50%</i> |
| <i>Office Expenditures</i> | <i>16,508</i> | <i>20,000</i> | <i>3,000</i> | <i>13,000</i> | <i>10,000</i> | <i>333.33%</i> |
| <i>Conferences, Training, & Dues</i> | <i>7,672</i> | <i>13,000</i> | <i>13,000</i> | <i>14,000</i> | <i>1,000</i> | <i>7.69%</i> |
| <i>Special Events & Programs:</i> | | | | | | |
| <i>General Contingency</i> | <i>-</i> | <i>135,281</i> | <i>-</i> | <i>145,109</i> | <i>145,109</i> | <i>-</i> |
| <i>Covid-19 Emergency Assistance - Fund</i> | <i>200</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Grants</i> | <i>200,602</i> | <i>55,000</i> | <i>55,000</i> | <i>20,000</i> | <i>(35,000)</i> | <i>(63.64%)</i> |
| <i>Partnership Program</i> | <i>89,968</i> | <i>100,000</i> | <i>100,000</i> | <i>55,000</i> | <i>(45,000)</i> | <i>(45.00%)</i> |
| <i>Housing Expenditure</i> | <i>30,000</i> | <i>50,000</i> | <i>20,000</i> | <i>50,000</i> | <i>30,000</i> | <i>150.00%</i> |
| <i>Community Festival & 4th of July</i> | <i>3,390</i> | <i>40,000</i> | <i>35,000</i> | <i>37,000</i> | <i>2,000</i> | <i>5.71%</i> |
| <i>Tax Rebate & Supplemental Tax</i> | <i>128,330</i> | <i>150,000</i> | <i>135,000</i> | <i>175,000</i> | <i>40,000</i> | <i>29.63%</i> |
| <i>Operating Exp Subtotal</i> | <i>633,613</i> | <i>752,381</i> | <i>531,500</i> | <i>700,269</i> | <i>168,769</i> | <i>31.75%</i> |
| <i>Division Total</i> | <i>1,151,450</i> | <i>1,358,181</i> | <i>1,149,700</i> | <i>1,393,369</i> | <i>243,669</i> | <i>21.19%</i> |

Adjusted Fiscal Year 2023 to Projected Fiscal Year 2023:

- The Fiscal Year 2023 expenditures are expected to be \$208,481 less than budgeted.
- The decrease is attributable mainly to lower than anticipated spending on service charges (\$18,900), office expenditures (\$17,000), housing fund expenditures (\$30,000), and the property tax credit and deferral program (\$15,000). The general contingency set-aside amount as required by City code (\$135,281) is also projected to be unspent.

Fiscal Year 2024 Budget Highlights:

- Total Expenditures are \$1,393,369, an increase of 21 percent, compared to the projected amount for Fiscal Year 2023 due mainly to the inclusion of funding for \$145,109 general contingency (none is projected to be spent for Fiscal Year 2023) and the increase in worker's compensation (\$74,100) as a result of estimated higher rates.
- Personnel costs which are mainly worker's compensation insurance increase by 12 percent due to higher estimated insurance rates.
- Services and charges are 14 percent of division expenditures and include the City's cost for general liability, property, auto, and other types of insurance coverage (\$188,660). Insurance costs increase by 11.5 percent mainly due to estimated higher premiums for Fiscal Year 2024.
- Office Expenditures account for 1 percent of division expenditures and include non-cash recognition (\$8,000) and provision for allowance (\$5,000).
- As required by the City Charter, one-half of one percent of revenues (\$145,109) is set aside as a general contingency account to cover unexpected operating expenses during the fiscal year.
- Special events and programs are 40 percent of total expenditures. The cost of the City's local supplement to the State Homeowner's Property Tax Credit (\$140,000) and the City's supplemental tax rebate incentive (\$35,000) is reflected in this classification.
- Financial support to external organizations is also included in the special events and programs category. External entities will benefit from the Lunch and Learn Partnership Program (\$45,000), Community Play (\$10,000), and Public Works Tree Program (\$20,000). Total Partnership Program spending decreases by \$45,000 or 45 percent due to the availability of Federal Aid in the ARPA Fund which started in Fiscal Year 2022. \$50,000 is included in the budget for Housing Fund expenditures.

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Capital Improvement Program



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Overview of the Capital Budget

Capital Improvement Budget

Our Capital Improvement Budget covers the following six categories: Equipment Replacement, Information and Communication Technology Improvements, Park Development, Infrastructure Improvements, Facility Improvements, and Stormwater Management. Below is a summary of how these funds will be used in Fiscal Year 2024. The legend at the end of the chart identifies the funding sources for these items.

Equipment Replacement

Each year, the City budgets for equipment replacement, setting money aside to replace assets with life spans of 3 to 30 years, often large machinery and vehicles. For Fiscal Year 2024, police-related purchases include police vehicles, field radio equipment and mobile computers. Public Works-related expenditures include a roll-off trailer and mower. Recreation Department purchases include two Recreation buses. IT-related purchases include smartboards.

Information & Communication Technology

The Technology Steering Committee evaluates the impacts of existing hardware and software technology, identifies future technology-related needs, and makes recommendations to address those needs.

Infrastructure improvements

Ongoing infrastructure improvements include funding for new sidewalk construction and traffic calming of \$300,000 and street rehabilitation funding of \$350,000. Funding is also included for bike infrastructure improvements (\$40,000), and public land improvements (\$30,000). The General Fund expenditures include partial funding for the ongoing development of the New Hampshire Avenue Bikeway Design and the Maple Avenue Connectivity Project, with the majority of funding coming from the Special Revenue Fund.

The Library will be undergoing renovation and expansion over the next several years. Detailed design and engineering for the Library are completed and construction began in Fiscal Year 2023. About \$7.5 million is budgeted to be spent, financed by the City Bond and the State Grant.

Park Development

There is no budget proposed for park development in Fiscal Year 2024.

Facilities

The City sets aside funding in the Facility Maintenance Reserve to address needed smaller-scale facility improvements. Funding is provided for replacing the front gate at Public Works (\$32,000) and a portion of the funding for the third-floor renovation for IT and Cable (\$75,000) for Fiscal Year 2024.

Stormwater Management

In Fiscal Year 2024, funding of \$250,000 is provided for stormwater treatment at the Jefferson Avenue Bio Retention (\$120,000), Albany and Baltimore Avenue (\$75,000), and Houston Avenue (\$55,000) facilities.

Five Year Plan Fiscal Year 24 – Fiscal Year 28 by Department

Use of Funds by Department and Fund

| Department/Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 | Total |
|--------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| City Administration | | | | | | | |
| General Fund-Equipment Replacement | - | - | 40,469 | 27,200 | - | - | 67,669 |
| Total City Administration | - | - | 40,469 | 27,200 | - | - | 67,669 |
| Information Technology | | | | | | | |
| General Fund | 20,000 | 25,000 | - | - | | | 45,000 |
| General Fund-Equipment Replacement | 20,000 | 3,200 | 116,000 | 92,607 | 272,427 | - | 504,234 |
| Total Information Technology | 40,000 | 28,200 | 116,000 | 92,607 | 272,427 | - | 549,234 |
| Police | | | | | | | |
| General Fund | 111,858 | 24,000 | - | 65,000 | 65,000 | 83,400 | 349,258 |
| General Fund-Equipment Replacement | 690,354 | 437,360 | 683,154 | 380,000 | 460,000 | 373,275 | 3,024,143 |
| Special Revenue Fund | 40,200 | - | - | - | - | - | 40,200 |
| Speed Camera Fund | 6,000 | 68,500 | 68,500 | 6,000 | 6,000 | 6,000 | 161,000 |
| Total Police | 848,412 | 529,860 | 751,654 | 451,000 | 531,000 | 462,675 | 3,574,601 |
| Public Works | | | | | | | |
| General Fund | 1,009,275 | 20,000 | 1,770,000 | 3,670,000 | 2,820,000 | 1,320,000 | 10,609,275 |
| General Fund-Equipment Replacement | 350,796 | 687,000 | 197,992 | 348,101 | 735,125 | 197,758 | 2,516,772 |
| General Fund-Building Maintenance | 240,800 | 107,000 | - | 18,000 | - | - | 365,800 |
| ARPA Fund-Building Maintenance | 1,433,825 | 900,000 | - | - | - | - | 2,333,825 |
| Speed Camera Fund | 320,000 | | - | - | - | - | 320,000 |
| Special Revenue Fund | - | 125,000 | - | - | - | - | 125,000 |
| Stormwater Management Fund | 774,902 | 250,000 | 200,000 | 200,000 | 200,000 | 250,000 | 1,874,902 |
| Total Public Works | 4,129,598 | 2,089,000 | 2,167,992 | 4,236,101 | 3,755,125 | 1,767,758 | 18,145,574 |
| Recreation | | | | | | | |
| General Fund-Equipment Replacement | 6,600 | 127,338 | 120,000 | 74,072 | - | - | 328,010 |
| Total Recreation | 6,600 | 127,338 | 120,000 | 74,072 | - | - | 328,010 |
| Housing & Community | | | | | | | |
| General Fund | 177,800 | 48,000 | 409,000 | 268,000 | 200,000 | 100,000 | 1,202,800 |
| ARPA Fund | 190,000 | 380,657 | - | - | - | - | 570,657 |
| Special Revenue Fund | 421,000 | 810,500 | 564,000 | 256,000 | - | - | 2,051,500 |
| Total Housing & Community | 788,800 | 1,239,157 | 973,000 | 524,000 | 200,000 | 100,000 | 3,824,957 |
| Communications | | | | | | | |
| Special Revenue Fund | 283,000 | 75,000 | 180,476 | 5,000 | - | 30,000 | 573,476 |
| Total Communications | 283,000 | 75,000 | 180,476 | 5,000 | - | 30,000 | 573,476 |
| Library | | | | | | | |
| ARPA Fund | - | 3,500,000 | 500,000 | - | - | - | 4,000,000 |
| General Fund-2017 Series Bond | 5,000,000 | 1,050,479 | - | - | - | - | 6,050,479 |
| Special Revenue Fund | 2,500,000 | - | - | - | - | - | 2,500,000 |
| Total Library | 7,500,000 | 4,550,479 | 500,000 | - | - | - | 12,550,479 |
| CIP Grand Total (\$) | 13,596,410 | 8,639,034 | 4,849,591 | 5,409,980 | 4,758,552 | 2,360,433 | 39,614,000 |

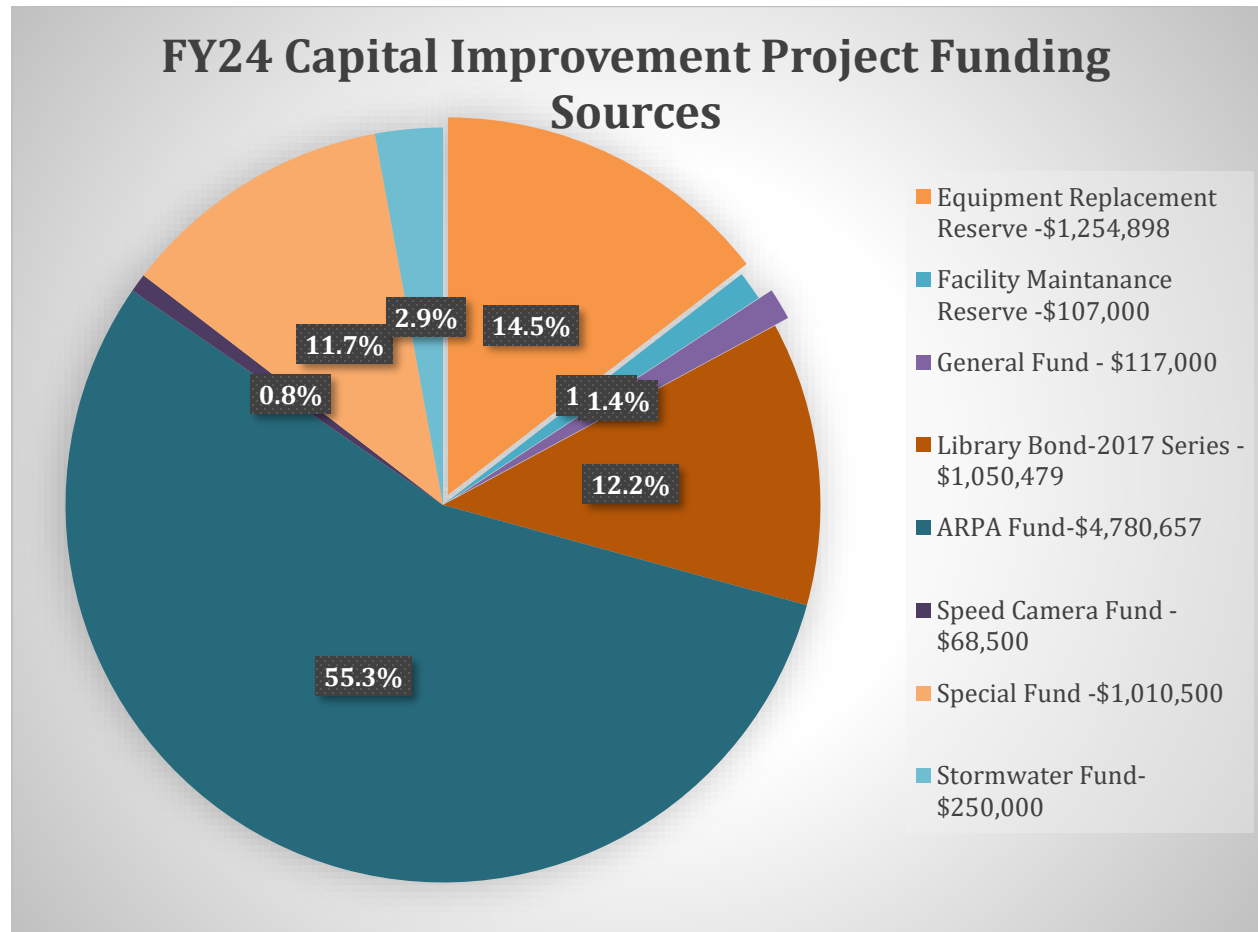
Capital Improvement

Fiscal Year 2024 Capital Improvement Projects by Funding Source

FY24 Capital Improvement Project Funding Sources

| Fund | Amount |
|-------------------------------|---------------------|
| Equipment Replacement Reserve | \$ 1,254,898 |
| Facility Maintenance Reserve | \$ 107,000 |
| General Fund | \$ 117,000 |
| Library Bond-2017 Series | \$ 1,050,479 |
| ARPA Fund | \$ 4,780,657 |
| Speed Camera Fund | \$ 68,500 |
| Special Revenue Fund | \$ 1,010,500 |
| Stormwater Fund | \$ 250,000 |
| Total Capital Budget | \$ 8,639,034 |

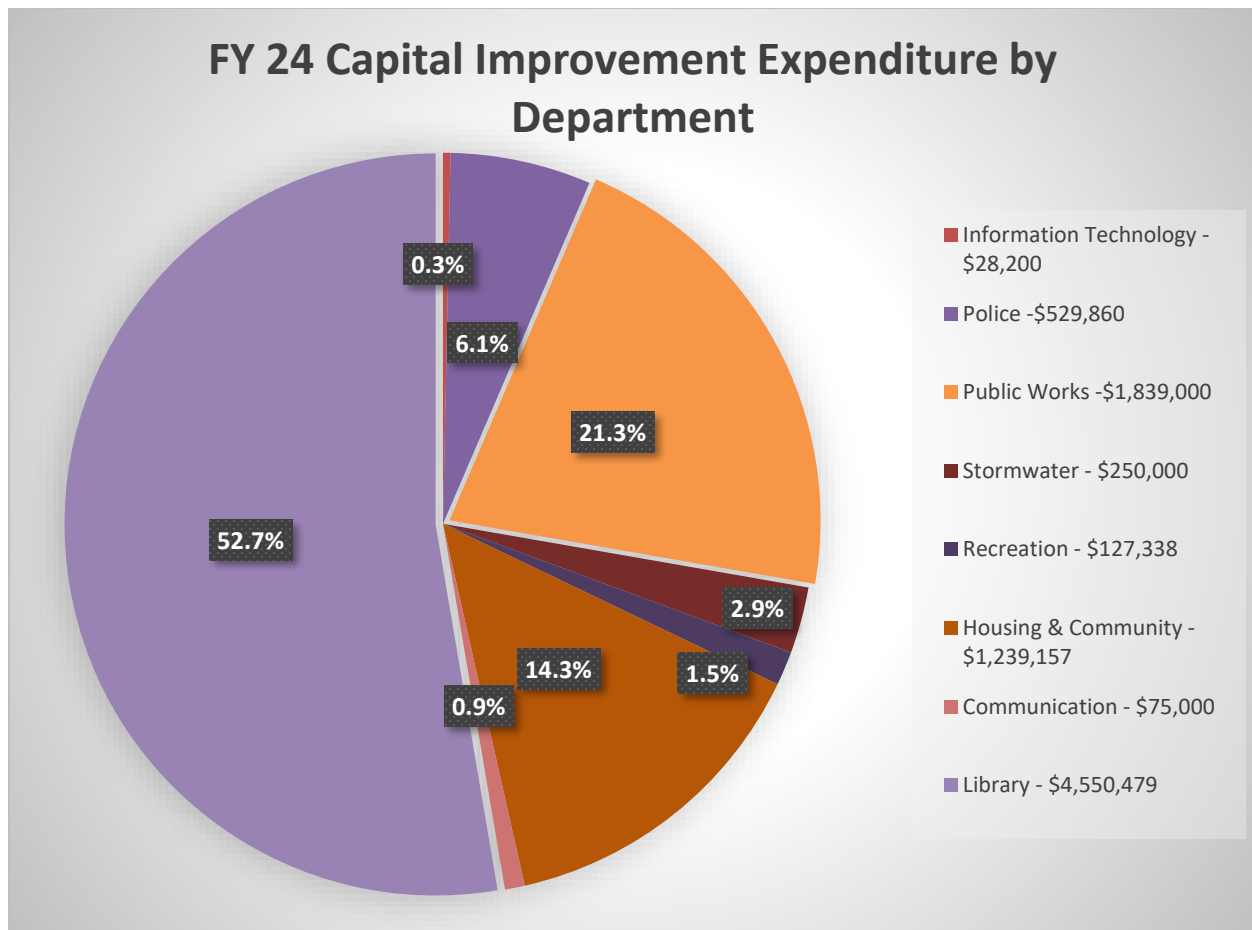
Total Capital Budget – \$8.6M



Capital Improvement

Fiscal Year 2024 Capital Improvement Expenditure by Department

| Department | Amount |
|-----------------------------|---------------------|
| Information Technology | \$ 28,200 |
| Police | \$ 529,860 |
| Public Works | \$ 1,839,000 |
| Stormwater | \$ 250,000 |
| Recreation | \$ 127,338 |
| Housing & Community | \$ 1,239,157 |
| Communication | \$ 75,000 |
| Library | \$ 4,550,479 |
| Total Capital Budget | \$ 8,639,034 |



CIP Summary

| CIP SUMMARY | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|-----------------|------------|-----------|-----------|-----------|-----------|-----------|
| CIP Total – Items funded by Equipment Replacement Reserve | ERR | 1,067,750 | 1,254,898 | 814,242 | 921,980 | 1,467,552 | 584,433 |
| CIP Total – Items funded by Facility Maintenance Reserve | FMR | 240,800 | 107,000 | - | 18,000 | - | - |
| CIP Total – Items funded by General Fund – Capital Outlay | GF | 1,318,933 | 117,000 | 2,241,500 | 4,003,000 | 3,085,000 | 1,490,000 |
| CIP Total – Items funded by General Fund – Bond | Bond | 5,000,000 | 1,050,479 | - | - | - | - |
| | | | | | | | |
| CIP Total – General Fund | | 7,627,483 | 2,529,377 | 3,055,742 | 4,942,980 | 4,552,552 | 2,074,433 |
| CIP Total – Items funded Through General Fund Operating Transfer to SRF | GF Transfer SRF | | | | | | |
| CIP Total – Items funded Through Speed Camera Program Fund | SCF | 326,000 | 68,500 | 6,000 | 6,000 | 6,000 | 6,000 |
| CIP Total – Items funded by Special Revenue Funds | SRF | 3,244,200 | 1,010,500 | 744,476 | 261,000 | - | 30,000 |
| CIP Total – Items funded by The American Rescue Plan Act | ARPA | 1,623,825 | 4,780,657 | 500,000 | - | - | - |
| CIP Total Stormwater Fund | SW | 774,902 | 250,000 | 200,000 | 200,000 | 200,000 | 250,000 |
| | | | | | | | |
| CIP GRAND TOTAL (\$) | | 13,596,410 | 8,639,034 | 4,506,218 | 5,409,980 | 4,758,552 | 2,360,433 |

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 – Speed Camera Program Fund - public safety projects funded by revenue from the City's speed camera program.

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 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|------------|-------|--------|--------|-------|-------|
| Vehicles | | | | | | | |
| Administration Pool Cars | ERR | - | - | 40,469 | 27,200 | - | - |
| | | | | | | | |
| TOTAL - CITY ADMINISTRATION (\$) | | - | - | 40,469 | 27,200 | - | - |

Administrative Pool Cars

No planned expenditure for Fiscal Year 2024.

Information Technology

| INFORMATION TECHNOLOGY | Fund | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|---------------|---------------|----------------|---------------|----------------|----------|
| Equipment & Software | | | | | | | |
| Door Security & ID Software | ERR | - | - | - | - | 40,317 | - |
| Surveillance for PW/REC/Heffner | ERR | - | - | - | - | 47,038 | - |
| Upgrade Network Switches and Router | ERR | - | - | 53,000 | - | 99,061 | - |
| Smartboards Refresh (Community Center & Public Works) | ERR | 10,000 | 3,200 | 63,000 | - | - | - |
| Enhanced Datacenter Security & Firewall | GF | 10,000 | 25,000 | - | - | - | - |
| Establish Cloud Virtual Site Infrastructure | GF | 10,000 | - | - | - | - | - |
| Servers Infrastructure | ERR | 10,000 | - | - | - | 86,011 | - |
| Government Services Financial Software | ERR | - | - | - | 92,607 | - | - |
| | | | | | | | |
| TOTAL - INFORMATION TECHNOLOGY (\$) | | 40,000 | 28,200 | 116,000 | 92,607 | 272,427 | - |

Smartboard Refresh

Smartboards are used in the Community Center and Public Works facilities for presentations and collaboration. The existing units are over 6 years old, frequently failing, are no longer maintainable, and need to be replaced.

Enhanced Datacenter Security and Firewall

With evolving security risks and vulnerabilities, enhanced security hardware and software is required to maintain a secure IT infrastructure environment at the City, providing staff with secure connectivity to on-site and external software applications and Internet services.

Police Department

| POLICE | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|--|------|----------------|----------------|----------------|----------------|----------------|----------------|
| Vehicles | | | | | | | |
| Parking Enforcement Lease Vehicle Purchase | GF | - | 24,000 | - | - | - | - |
| Police Vehicles | ERR | 210,000 | - | - | - | - | - |
| 6 Police Patrol Cars; \$66,700/car | ERR | 400,200 | - | - | - | - | - |
| Parking Enforcement Van | ERR | - | 36,600 | - | - | - | - |
| 7 Police Patrol Cars; \$70,000/car | ERR | - | 350,000 | - | - | - | - |
| Police Small Van | ERR | - | 50,760 | - | - | - | - |
| Police Transit Van | ERR | - | - | - | - | 60,000 | - |
| Police Truck | ERR | 48,000 | - | - | - | - | - |
| 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 |
| Equipment | | | | | | | |
| Fleet Camera | GF | 50,358 | - | - | - | - | - |
| Field Radio Equipment | SCF | 36,500 | 37,500 | 37,500 | 40,000 | 40,000 | 45,000 |
| Mobile Computers | SCF | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Body Camera & Taser Replacement | ERR | 32,154 | - | 32,154 | - | - | 37,275 |
| License Plate Reader | ERR | - | - | - | - | - | 13,400 |
| License Plate Reader | SRF | 40,200 | - | - | - | - | - |
| Bike Patrol Unit Equipment | SCF | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | | | | | | |
| TOTAL - POLICE (\$) | | 848,412 | 529,860 | 611,654 | 451,000 | 531,000 | 462,675 |

Police Department Patrol Vehicles

Seven marked gasoline powered Patrol Vehicles are due to be replaced in Fiscal Year 2024. In keeping with the City's mission to reduce their carbon footprint, those vehicles will be replaced with hybrid vehicles. A total of \$490,000 is included in the FY24 budget for these replacement vehicles.

Field Radio Equipment

The Fiscal Year budget includes \$37,500 for Field Radio Equipment. This is an ongoing expense to purchase new radios, as needed, to replace aging or non-working radios, and to ensure we have spare radios for use while any radios are out of service for repairs.

Mobile Computers

A total of \$25,000 is included for the purchase of any additionally needed Mobile Computers needed for new vehicles, and to upgrade, as needed, current computers and antennas.

Bike Patrol Unit Equipment

The Fiscal Year 2024 budget includes \$6,000 for the upkeep of our electric assist Patrol Mountain Bikes, and for the purchase of new equipment and bike patrol uniforms.

Public Works

| PUBLIC WORKS | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|--------------------------------------|------|------------|---------|--------|---------|---------|--------|
| Vehicles | | | | | | | |
| Administration Vehicle | ERR | - | 45,000 | - | - | - | - |
| Engineer Car | ERR | - | - | - | - | - | 40,767 |
| Electric Street Sweeper | ERR | 249,985 | - | - | - | - | - |
| Pick Up Truck | ERR | 44,567 | - | - | 44,500 | - | - |
| Building Maintenance Van | ERR | - | - | - | 30,680 | - | - |
| Trash Truck (2) \$315,000/truck | ERR | - | 630,000 | - | - | - | - |
| Dump Truck | ERR | - | - | - | 168,150 | 94,504 | - |
| | | | | | | | |
| Equipment | | | | | | | |
| Roadway Crackfilling Machine | ERR | - | - | 45,000 | - | - | - |
| Leaf Collection Vacuums | ERR | - | - | - | 70,000 | - | 42,777 |
| Leaf Boxes | ERR | - | - | - | 9,000 | - | 7,225 |
| Walk Behind Mower | ERR | - | 12,000 | - | - | - | - |
| Truck Scale | ERR | - | - | - | - | - | 6,713 |
| Mechanic Tool Box | ERR | - | - | - | - | - | 8,735 |
| Aerial Lift | ERR | 38,551 | - | - | - | - | - |
| Transmission Fuel Exchanger | ERR | - | - | - | 6,706 | - | - |
| Vehicle Lift 1 | ERR | - | - | - | 14,065 | - | - |
| Vehicle Bay Exhaust System | ERR | - | - | - | - | 41,000 | - |
| Regular Tire Changer | ERR | - | - | 11,365 | - | - | - |
| Genisys Master Diagnostic | ERR | - | - | - | 5,000 | - | - |
| Fuel Dispensing Software & Equipment | ERR | 17,693 | - | - | - | - | - |
| Chipper | ERR | - | - | - | - | 57,174 | - |
| Leave Box 2 | ERR | - | - | - | - | 9,500 | - |
| Leaf Grinder | ERR | - | - | - | - | 240,706 | - |
| Leaf Vacuum #1076 | ERR | - | - | - | - | 60,000 | - |
| Riding Mower 2 | ERR | - | - | - | - | 18,000 | - |
| Salt Dome Cover | ERR | - | - | - | - | 39,726 | - |

Capital Improvement

| PUBLIC WORKS | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|--|------|------------------|------------------|------------------|------------------|------------------|------------------|
| Streets & Sidewalks | | | | | | | |
| ADA Sidewalk Retrofit - Total FY23 Cost \$800,000 | | | | | | | |
| City Sidewalks | ARPA | - | 300,000 | - | - | - | - |
| City Sidewalks | GF | 160,000 | - | 300,000 | - | - | - |
| SHA Sidewalks | GF | 350,000 | - | 500,000 | 500,000 | 500,000 | 500,000 |
| SHA Sidewalks | ARPA | - | 150,000 | - | - | - | - |
| New Sidewalk Design/Construction & Traffic Calming | SCF | 300,000 | - | - | - | - | - |
| New Sidewalk Design/Construction & Traffic Calming | ARPA | - | 200,000 | - | - | - | - |
| New Sidewalk Design/Construction & Traffic Calming | GF | 179,000 | - | 300,000 | 300,000 | 300,000 | 300,000 |
| Street Light Upgrade | GF | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Street Rehabilitation | GF | 300,275 | - | 500,000 | 500,000 | 500,000 | 500,000 |
| Street Rehabilitation | ARPA | 273,825 | 250,000 | - | - | - | - |
| Building Facilities | | | | | | | |
| Phase 2 Facility Design | GF | - | - | 150,000 | | | |
| Phase 2 Construction | GF | - | - | | 850,000 | - | - |
| Replace Front Gate at Public Works Facility | FMR | - | 32,000 | - | - | - | - |
| Community Center | | | | | | | |
| Community Center Renovation-Atrium Floor | FMR | 185,800 | - | - | - | - | - |
| Community Center Renovation-Atrium Floor | ARPA | 1,000,000 | - | - | - | - | - |
| Recreation Center Redevelopment | ARPA | 160,000 | - | - | - | - | - |
| HVAC Control System | FMR | 40,000 | - | - | - | - | - |
| Epoxy Coat Walkway and LL Parking area | FMR | 15,000 | - | - | 18,000 | - | - |
| Police Department Construction | GF | - | - | - | 1,500,000 | 1,500,000 | - |
| Police Station Improvement | SCF | 20,000 | | - | - | - | - |
| Third Floor Renovation (IT and Cable) | ERR | - | - | - | - | - | 91,541 |
| City Fund | FMR | - | 75,000 | - | - | - | - |
| Cable Grant | SRF | - | 125,000 | - | - | - | - |
| Emergency Generator Community Center rear | ERR | - | - | 58,254 | - | - | - |
| Community Center rear 1st Floor roof | ERR | - | - | - | - | 74,515 | - |
| Front Elevator Upgrade | ERR | - | - | - | - | 100,000 | - |
| | | | | | | | |
| SUBTOTAL - PUBLIC WORKS (\$) | | 3,354,696 | 1,839,000 | 1,884,619 | 4,036,101 | 3,555,125 | 1,517,758 |

| PUBLIC WORKS | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|------------------|------------------|------------------|------------------|------------------|------------------|
| Stormwater Management | | | | | | | |
| Takoma Branch Stream Restoration - Phase 2 | SW | 250,000 | - | - | - | - | - |
| Cockerville & Hillwood & EV Sweeper | SW | 524,902 | - | - | - | - | - |
| System Improvement | SW | - | - | - | - | - | 250,000 |
| Jefferson Ave Bio Retention Facility | SW | - | 120,000 | - | - | - | - |
| Albany and Baltimore Ave SW Treatment | SW | - | 75,000 | - | - | - | - |
| Houston Ave SW Treatment | SW | - | 55,000 | - | - | - | - |
| Extend SW System in Long Branch/Sligo Area | SW | - | - | 150,000 | - | - | - |
| Sligo Mill Dead End Erosion Control | SW | - | - | 50,000 | - | - | - |
| Maple Ave Parking Lot Program | SW | - | - | - | 155,000 | - | - |
| Flower Ave & Cherry Ave Outfall Stabilization | SW | - | - | - | 45,000 | - | - |
| Public Private Project on private property | SW | - | - | - | - | 200,000 | - |
| SUBTOTAL - STORMWATER MANAGEMENT (\$) | | 774,902 | 250,000 | 200,000 | 200,000 | 200,000 | 250,000 |
| | | | | | | | |
| TOTAL - PUBLIC WORKS (\$) | | 4,129,598 | 2,089,000 | 2,084,619 | 4,236,101 | 3,755,125 | 1,767,758 |

Two Trash Trucks

The scheduled replacement of two trash trucks, originally purchased in 2011. The City's fleet includes four rear-loading packer vehicles. The vehicles are assigned to collect, yard waste, trash and/or recycling materials.

Walk Behind Mower

The scheduled replacement of the walk-behind mower, which together with a riding mower enables staff to perform turf management of City parks and grass areas. The equipment replaces the mower purchased in 2007 and will be electric-powered. This is the first year this item is included in the Capital budget. Previously, the equipment was purchased for less than \$5,000.

ADA Compliance Repairs to City Sidewalks

This is the continuation of the program, started in 2010, to repair existing sidewalks to meet the Federal Americans with Disabilities Act (ADA) requirements and improve pedestrian access and safety. For Fiscal Year 2024, funding is included in the ARPA budget.

ADA Compliance Repairs to State Road Sidewalks

This program addresses sidewalk repairs needed on sidewalks along State Highways. The program was established in 2018. The project is anticipated to take approximately 10 years, depending on annual funding levels. The Fiscal Year 2024 program is included in the ARPA budget.

New Sidewalk Design & Traffic Calming

This program is used to respond to requests for new sidewalks and traffic calming. The program includes funding for design and construction. The projects in the queue include:

Traffic Calming:

7500 block of Jackson Avenue

Sidewalk Requests:

Belford Place

7900 block of Maple Ave

Kansas Lane (includes possible one-way designation)

Street Light Upgrades

Funding is allocated annually to fund new street lighting requests or upgrades to existing lighting levels, as requested by residents. Most streetlights are owned and maintained by Pepco which charges for new streetlighting installation. Additionally, the City does own and maintain decorative streetlighting in several areas including Carroll Avenue, Lee Avenue, and Holton Lane.

Street Rehabilitation

This program provides for the resurfacing of City roadways based on a pavement condition analysis. The allocation in Fiscal Year 2024 at \$250,000 is below the recommended funding level of \$500,000 and is included in the ARPA budget.

Public Works Facility Front Gate

Replacement of the existing front gates at Public Works. The current gate has been damaged and is no longer functioning. The new gate will be an improved design which is expected to increase longevity and provide the required security.

Stormwater Project – Jefferson Avenue Stream Stabilization and Bio Retention Facility

This project will address severe erosion taking place down the wooded slope off Jefferson Avenue to Sligo Creek Parkway. The project will create a bioretention facility at the existing outfall, to provide for water treatment and will stabilize the flow line to stop erosion and stabilize the channel.

Stormwater Project – Albany and Baltimore Avenue Stormwater Facility

This project will add stormwater treatment facilities to the triangle park area to provide for water treatment of roadway run-off before it enters into the stormwater pipe system.

Stormwater Project - Houston Court and Houston Avenue Stormwater Treatment

This project will add treatment facilities to the inlets on Houston Court and Houston Avenue to improve water quality by removing pollutants from roadway surface run-off before it enters in the stormwater pipe which discharges into Sligo Creek



Recreation

| RECREATION | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|--------------|----------------|----------|---------------|----------|----------|
| Vehicles | | | | | | | |
| Recreation Bus | ERR | - | 120,000 | - | - | - | - |
| Equipment | | | | | | | |
| Treadmills | ERR | - | 7,338 | - | 7,072 | - | - |
| Elliptical | ERR | 6,600 | - | - | - | - | - |
| Active Arcade Game - Game Room | ERR | - | - | - | 7,000 | - | - |
| Other | | | | | | | |
| Rec Programming Software – Active Network | ERR | - | - | - | 60,000 | - | - |
| | | | | | | | |
| TOTAL - RECREATION (\$) | | 6,600 | 127,338 | - | 74,072 | - | - |

Recreation Bus

The Fiscal Year 2024 Budget includes \$120,000 to replace the City's large bus. In Fiscal Year 2019 (pre-pandemic), the Recreation Bus was used for a total of 38 trips which included trips for camp, seniors, and teens. Trips also included internal usage (administrative requests) from the Police and Housing Departments. Recreation anticipates a similar number of trips for Fiscal Year 2024 to include 17 trips for seniors, at least 7 teen trips, and at least 6 Administrative requests. The current bus was purchased in 2007 and is currently 16 years old. This is the only vehicle that has a wheelchair lift and the senior program uses the lift regularly. The past few years, the chair lift on the vehicle has not worked properly and may have outlived its lifecycle. The bus was originally scheduled to be replaced in 2017 according to the City's replacement schedule.

Treadmill

The Fiscal Year 2024 budget includes \$7,338 to replace the treadmill at the Takoma Park Recreation Center. The current unit is over 5 years old and will be replaced with a more efficient and modern machine.

Housing & Community Development

| HOUSING & COMMUNITY | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|----------------|------------------|----------------|----------------|----------------|----------------|
| Community Improvement | | | | | | | |
| <i>CDBG - Neighborhood Improvement</i> | SRF | 141,000 | 132,000 | - | - | - | - |
| Code Enforcement Lease Vehicles Purchase | GF | - | 48,000 | - | - | - | - |
| Bike Improvements | ARPA | 45,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| Bus Shelter Improvements | GF | 36,800 | - | - | - | - | - |
| Maple Ave Connectivity Project | SRF | 40,000 | 200,000 | 64,000 | - | - | - |
| Maple Ave Connectivity Project - City Match 20% | ARPA | - | 50,000 | 16,000 | - | - | - |
| Metro Branch Trail | SRF | - | 40,000 | 300,000 | 204,000 | - | - |
| Metro Branch Trail City Match 20% | ARPA | - | 12,000 | 74,000 | 50,000 | - | - |
| Public Space Management Plan Implementation | GF | - | - | 60,000 | 60,000 | 60,000 | - |
| Public Space Management Plan Implementation | ARPA | 90,000 | - | - | - | - | - |
| <i>New Hampshire Ave Bikeway Design Section A, B & D</i> | | | | | | | |
| <i>City Fund</i> | ARPA | 46,000 | 61,200 | 44,000 | 18,000 | - | - |
| <i>Grant A - 100%</i> | SRF | 130,000 | 197,500 | - | - | - | - |
| <i>Grant B - 100%</i> | SRF | 100,000 | 56,000 | - | - | - | - |
| <i>Grant D - 100%</i> | SRF | - | 40,000 | 200,000 | 52,000 | - | - |
| Takoma Park Economic Development Project | | | | | | | |
| Streetary Partner MOU | SRF | 10,000 | - | - | - | - | - |
| Recreation Center Design Grant | SRF | - | 145,000 | - | - | - | - |
| Recreation Center Re-development | ARPA | - | 160,000 | - | - | - | - |
| Neighborhood Commercial Center Improvements | ARPA | 100,000 | - | - | - | - | - |
| Neighborhood Commercial Center Improvements | ARPA | - | 57,457 | 175,000 | 100,000 | 100,000 | 100,000 |
| Façade Grant-City Match | GF | 50,000 | - | - | - | - | - |
| | | | | | | | |
| TOTAL - HOUSING & COMMUNITY (\$) | | 788,800 | 1,239,157 | 973,000 | 524,000 | 200,000 | 100,000 |

CDBG – Neighborhood Improvements

The Fiscal Year 2024 budget includes \$132,000 in Community Development Block Grant funds for Neighborhood Improvement projects, which will be approved by Montgomery County to ensure compliance with federal requirements.

Code Enforcement – Purchase Two (2) Lease Vehicles

The Fiscal Year 2024 budget includes \$48,000 for the purchase of two vehicles for the Code Enforcement division. These vehicle purchases will replace existing leases on Code Enforcement vehicles.

Bike Improvements

The Fiscal Year 2024 budget includes \$40,000 for bike infrastructure including bike racks, sharrows, bike lanes, repair stations and signage as well as bike activities such as Bike to Work. Bike infrastructure is part of the City's climate change efforts and race equity considerations.

New Hampshire Ave Bikeways Design

The Fiscal Year 2024 budget includes \$354,700 for the New Hampshire Avenue Bikeway project. 17% (\$61,200) of the total are City funds and 83% (\$293,500) are grant funds. The goal of this project is to create a two-directional bikeway on south-bound New Hampshire Avenue. The funds will complete design and construction documents for various sections of the project: Section A from Holton Lane to Auburn Avenue, Section B from Auburn Avenue to Poplar Avenue, and Section D from Auburn Avenue to Eastern Avenue.

Maple Avenue Connectivity Project

The Fiscal Year 2024 budget includes \$250,000 – 80% (200,000) in grant funds and 20% (\$50,000) in City funds. The goal of this project is to prioritize pedestrians, bicyclists, and transit users to provide safer, more convenient, and more comfortable travel for all roadway users.

Metropolitan Branch Trail

The Fiscal Year 2024 budget includes \$52,000 – \$40,000 in grant funds and \$12,000 in City funds. The goal of this project is to update the trail as a multi-use pedestrian and bicycle path. In Spring, 2023, the City will apply for a multi-year grant project.

Recreation Center Design Grant/Recreation Center Redevelopment

The Fiscal Year 2024 budget includes \$305,000 - \$145,000 in grant funds and \$160,000 in ARPA funds. These funds will support predevelopment, engineering, and capital infrastructure investments around a potential public-private redevelopment of the Takoma Park Recreation Center parcel at 7315 New Hampshire Avenue.

Neighborhood Commercial Center Program

The Fiscal Year 2024 budget includes \$57,457 in City funds to support the growth of the City's commercial corridors, with a focus on attracting and support a diverse range of new, diverse businesses. Funding will be used to support capital investments and provide access to capital for new and expanding businesses.

Communications

| COMMUNICATIONS | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|---|------|----------------|---------------|----------------|--------------|----------|---------------|
| Equipment & Software | | | | | | | |
| Auditorium Digital Video & Touch Panel System | SRF | - | - | - | 5,000 | - | - |
| Auditorium Camera System | SRF | - | - | 120,000 | - | - | - |
| Auditorium Hybrid Meeting AV Integration | SRF | 20,000 | - | - | - | - | - |
| Studio Lighting | SRF | 9,000 | - | - | - | - | - |
| Auditorium Lighting | SRF | 24,000 | - | - | - | - | - |
| Control Room Relocation | SRF | - | 50,000 | - | - | - | - |
| Sports Production | SRF | 15,000 | - | - | - | - | 30,000 |
| Wireless Video | SRF | 15,000 | - | - | - | - | - |
| Cable TV 13 Editing & Playback Servers | SRF | 185,000 | - | - | - | - | - |
| Remote Production | SRF | - | 25,000 | - | - | - | - |
| Control Room Switcher | SRF | 15,000 | - | - | - | - | - |
| Media Lab Equipment | SRF | - | - | 60,476 | - | - | - |
| | | | | | | | |
| TOTAL - COMMUNICATIONS (\$) | | 283,000 | 75,000 | 180,476 | 5,000 | - | 30,000 |

Cable Equipment

The Fiscal Year 2024 Budget includes \$75,000 in cable equipment and the temporary relocation of the control room due to the library construction. It will also cover equipment to operate remote productions.

Library

| LIBRARY | Fund | FY 23 Proj | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 |
|--|------|------------------|------------------|----------------|----------|----------|----------|
| Facilities | | | | | | | |
| Library Detail Design, Relocation, & Construction - Total Cost \$13.5M | | | | | | | |
| City Fund | Bond | 5,000,000 | 1,050,479 | - | - | - | - |
| ARPA Fund | ARPA | - | 3,500,000 | 500,000 | - | - | - |
| Cable Grants | SRF | 2,500,000 | - | - | - | - | - |
| | | | | | | | |
| TOTAL - LIBRARY (\$) | | 7,500,000 | 4,550,479 | 500,000 | - | - | - |

Library Construction

\$2.5 million from Cable Grants and \$5 million of the Library bond funding were allocated to be spent towards the construction of the new Library building in Fiscal Year 2023. In Fiscal Year 2024, remaining funds from the original \$7 million bond will be spent, as well as \$3.5 million in ARPA funds, and any supplemental sources that are secured. The project should be near completion at the beginning of Fiscal Year 2025, but \$500,000 from ARPA funds have been reserved for Fiscal Year 2025 in the event that any procurement or labor needs to be covered during that time. Construction is expected to conclude in Fiscal Year 2025. Between the \$3.5 million in ARPA funds and \$1.05 million from the Library bond funding, \$4.55 million is projected to be spent on Library construction in Fiscal Year 2024.

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Debt Service Summary



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|--|-----|
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Overview

Neither Maryland State law nor the City Charter mandates a limit on municipal debt. However, the City will strive to maintain its net tax-supported debt at a level not to exceed one percent (1 percent) of the assessed valuation of taxable property. The net tax-supported debt should not exceed \$23.9 million. The City incurs a total debt in the amount of \$11.2 million.

This budgetary unit provides for the payment of principal and interest payments on the City's outstanding debt obligations. These obligations were incurred as a result of long or short-term borrowing or lease financing. Further information about the City's outstanding obligations is provided below.

Community Center Bond 2015 Series:

On August 24, 2015, the City paid off the 2005 Community Center Bonds by issuance of the 2015 Series Bonds. The new bond proceed is in the amount of \$1,579,730. The principal and interest payments are to be repaid semi-annually each year based upon an interest rate of 2.34% until the bonds are paid. The final payment is due June 30, 2025.

The annual installments for the repayment of the bonds as of July 1, 2023 are as follows:

| <u>Fiscal Years</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------|------------------|-----------------|------------------|
| 2024 | 171,000 | 12,170 | 183,170 |
| 2025 | <u>176,000</u> | <u>7,040</u> | <u>183,040</u> |
| Total | <u>\$347,000</u> | <u>\$19,210</u> | <u>\$366,210</u> |

Transportation Bond 2017 Series:

For the purpose of funding the Street Improvement projects, the City issued a Local Government Infrastructure Bond 2017 Series A-1 in the amount of \$2,000,000. The bond proceeds are used for the design and construction of the Ethan Allen Gateway Streetscape and Flower Ave Green Street projects. The principal and interest payments are calculated based on a 15-year payment schedule presented by the Department of Housing and Community Development in the State of Maryland. The incurred costs include \$7,458 fees and insurance and approximately \$50,000 cost of issuance. The final payment is due on June 30, 2032.

The annual installments for the repayment of the bonds as of July 1, 2023 are as follows:

| <u>Fiscal Years</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------|--------------------|------------------|--------------------|
| 2024 | 129,500 | 36,787 | 166,287 |
| 2025 | 132,000 | 34,133 | 166,133 |
| 2026 | 135,000 | 31,143 | 166,143 |
| 2027 | 138,500 | 27,815 | 166,315 |
| 2028 | 143,000 | 23,591 | 166,591 |
| 2029-2032 | <u>615,500</u> | <u>49,273</u> | <u>664,773</u> |
| Total | <u>\$1,293,500</u> | <u>\$202,742</u> | <u>\$1,496,242</u> |

Library Bond 2017 Series

In Fiscal Year 2018, the City issued a 30-year Local Government Infrastructure Bond 2017 Series A-2 in the amount of \$7,000,000. The bond proceeds are used for the design and renovation of the Library Facility and can be used in the Community Center as well. The principal and interest payments are going to be repaid semi-annually each year based upon the payment schedule presented by DHCD. The bond setup costs include \$41,883 in fees and insurance and approximately \$175,000 in cost of issuance. The final payment is due on June 30, 2047.

The annual installments for the repayment of the bonds as of July 1, 2023 are as follows:

| Fiscal Years | Principal | Interest | Total |
|---------------------|--------------------|--------------------|---------------------|
| 2024 | 173,500 | 216,020 | 389,520 |
| 2025 | 175,500 | 212,463 | 387,963 |
| 2026 | 178,500 | 208,488 | 386,988 |
| 2027 | 184,500 | 204,088 | 388,588 |
| 2028 | 191,500 | 198,461 | 389,961 |
| 2029-2047 | <u>5,152,500</u> | <u>2,233,781</u> | <u>7,386,281</u> |
| Total | <u>\$6,056,000</u> | <u>\$3,273,302</u> | <u>\$ 9,329,302</u> |

ARPA Fund

**City of Takoma Park**

American Rescue Plan Act (ARPA)
Spending Plan


Affordable
Housing


Small Business
Recovery


Social Services
Partnerships


Family Resiliency
Programs


City
Operations


Community
Anchors

| | |
|----------------------------------|-----|
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Fund Summary

The U.S. Department of the Treasury (Treasury), through the American Rescue Plan Act of 2021 (ARPA), included a total of \$360 billion in pandemic-related aid for state and local governments. The State of Maryland received \$528.96 million to disburse to Non-Entitlement Units of Local Government (jurisdictions with a population below 50,000 persons). With a population below 50,000 persons, the City of Takoma Park is a Non-Entitlement Unit (NEU), and in two installments, has received a total allocation of \$17,463,724.52 in ARPA funds. These funds can be used for a broad range of purposes, such as:

- 1) To respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- 3) To restore the provision of government services to the extent key positions, services, or projects were cut or reduced as a result of the reduction in government revenues due to the COVID-19 public health emergency; and,
- 4) To make necessary investments in water, sewer, and/or broadband infrastructure.

After a 6-month process involving over 40 City staff, Council, and publicly submitted ARPA spending options, the Takoma Park City Council approved a five-year ARPA Spending Plan which allocated the entire \$17.5 million ARPA award between approximately 30 programs. This Spending Plan was adopted by the City Council as Ordinance No. 2022-3 on March 6, 2022. Council has since made funding reallocations between fiscal years as part of the annual budget process.

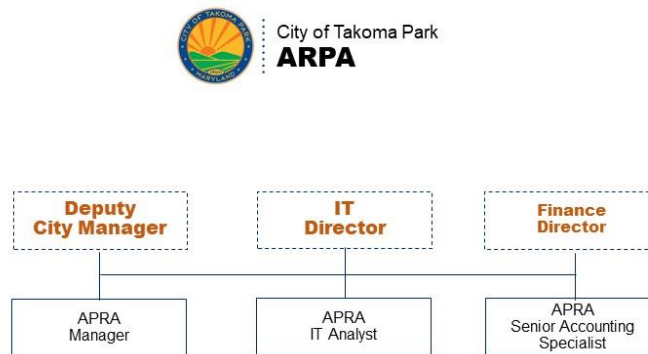
Per Federal legislation, all ARPA funds must be obligated by December 2024 and expended in total by December 2026. Any remaining funds (not expended by December 2026) must be returned to the U.S. Treasury. The Council-adopted Spending Plan works within these statutory deadlines.

Management Objectives:

Under the City's ARPA Spending Plan, the City targets six main focus areas:

- **Affordable Housing** – To provide emergency rental and utility assistance to residents who may be experiencing eviction or other financial hardship, as well as grants for multifamily building improvements and/or weatherization and electrification.
- **Small Business Recovery** – Support businesses struggling with the economic impacts of the COVID-19 pandemic through Small Business Support Grants, Façade Improvements, Neighborhood Commercial Center Improvements; and Business Incubator support.
- **Social Services Partnerships** – To provide direct financial support to vulnerable populations and funding to close gaps in social service provision. By targeting ARPA relief to vulnerable populations, the City of Tacoma strives to ensure equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality.
- **Family Resiliency Programs** – To support a community-centered food system to reduce food insecurity among disadvantaged and underserved families residing in the community. The City is also investing in community by purchasing educational technology, such as laptops and WiFi hotspots, and subsidizing the cost of internet service for low-income residents and library patrons. Family Resiliency Programs projects also include scholarships for recreation programs, tutoring programs, quality of life grants, and a two-year pilot program to provide on-call mental health counselors to respond to neighbors in crisis and suffering from mental health challenges.
- **Community Anchors** – To invest in the community's future by improvement and creating better public facilities, such as, redeveloping and expanding the Public Library, and Community & Recreation Center redevelopments.
- **City Operations** – Maintaining municipal operations and improving resiliency through restoring lost revenues due to the COVID-19 pandemic. These include initiatives such as, an interactive online budget platform, online document management, providing premium pay to essential workers, and street rehabilitation.

Organizational Chart



Personnel Schedule:

In order to ensure ongoing federal compliance and successfully administer this fund and its various programs, the Spending Plan includes the hiring of three dedicated staff as outlined below:

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|--------------------------------------|--------------------|-------------|---------------|--------------|-----------------------|
| ARPA 0070 | | | | | |
| ARPA Manager - City Manager's Office | 127,500.00 | - | 1.00 | 1.00 | - |
| Sr. Accounting Specialist - Finance | 64,260.00 | - | 1.00 | 1.00 | - |
| IT Analyst - Information Systems | 76,500.00 | - | 1.00 | 1.00 | - |
| Total ARPA FTE | 268,260.00 | - | 3.00 | 3.00 | - |
| FTEs with benefits | 268,260.00 | - | 3.00 | 3.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total ARPA FTE | 268,260.00 | - | 3.00 | 3.00 | - |

ARPA 5-Year Plan

| ARPA/SLFRF Funded Projects Spending Projections FY22-FY26 | TOTAL ARPA FUNDS ALLOCATED | FY22 (Actual) | FY23 (Projected) | FY24 (Adopted) | FY25 | FY26 |
|--|-------------------------------------|------------------|---------------------|-------------------|-------------|-----------|
| Administrative Salaries/Benefits | \$1,353,984 | \$85,104 | \$175,727 | \$410,629 | \$421,710 | \$260,814 |
| Façade Improvement Grant | \$8,000 | \$0 | \$8,000 | \$0 | \$0 | \$0 |
| Emergency Rental Assistance | \$750,000 | \$286,599 | \$213,401 | \$250,000 | \$0 | \$0 |
| Document Management Platform | \$238,160 | \$8,160 | \$0 | \$230,000 | \$0 | \$0 |
| Food Insecurity Program | \$250,000 | \$0 | \$90,000 | \$90,000 | \$70,000 | \$0 |
| Small Business Grants | \$300,000 | \$149,400 | \$112,600 | \$38,000 | \$0 | \$0 |
| Multi-Family Housing Rehabilitation Fund | \$1,000,000 | \$0 | \$500,000 | \$500,000 | \$0 | \$0 |
| Grants to Non-Profits (Social Services Partnerships) | \$240,000 | \$0 | \$130,000 | \$110,000 | \$0 | \$0 |
| Community Connectors (Social Services Partnerships) | \$350,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Direct Cash Assistance (Social Services Partnerships) | \$2,300,000 | \$0 | \$1,310,000 | \$120,000 | \$0 | \$0 |
| Takoma-Langley Crossroads Business Incubator | \$500,000 | \$0 | \$100,000 | \$300,000 | \$100,000 | \$0 |
| Energy Efficiency Upgrades: Weatherization, Electrification | \$500,000 | \$0 | \$150,000 | \$350,000 | \$0 | \$0 |
| Lending Program: Laptops | \$11,000 | \$0 | \$6,835 | \$4,165 | \$0 | \$0 |
| Lending Program: Wi-Fi Hotspots | \$3,000 | \$3,000 | \$0 | \$0 | \$0 | \$0 |
| Mental Health Crisis Counselors | \$600,000 | \$0 | \$102,500 | \$275,000 | \$222,500 | \$0 |
| Recreation Program Scholarships & Tutoring | \$320,000 | \$0 | \$150,000 | \$150,000 | \$0 | \$0 |
| Interactive Online Budget Tool | \$124,000 | \$0 | \$0 | \$124,000 | \$0 | \$0 |
| Community Engagement | \$42,800 | \$18,000 | \$9,800 | \$5,000 | \$5,000 | \$5,000 |
| Municipal Broadband | \$215,000 | \$0 | \$30,000 | \$185,000 | \$0 | \$0 |
| Library Expansion | \$4,000,000 | \$0 | \$0 | \$3,500,000 | \$500,000 | \$0 |
| Recreation Center Redevelopment | \$320,000 | \$0 | \$160,000 | \$160,000 | \$0 | \$0 |
| Community Center Renovation | \$1,000,000 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 |
| Premium Pay for Essential Workers | \$241,400 | \$241,400 | \$0 | \$0 | \$0 | \$0 |
| Public Space Management (from contingency) | \$90,000 | \$0 | \$90,000 | \$0 | \$0 | \$0 |
| Neighborhood Community Connectors (from contingency) | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 |
| Street Rehabilitation | \$523,825 | \$0 | \$273,825 | \$250,000 | \$0 | \$0 |
| FY24 Add - Sidewalks CIP | \$650,000 | \$0 | \$0 | \$650,000 | \$0 | \$0 |
| FY24 Add - 4 Bulletin Boards | \$20,000 | \$0 | \$0 | \$20,000 | \$0 | \$0 |
| FY24 Add - Neighborhood Comm Ctr Improvement | \$57,457 | \$0 | \$0 | \$57,457 | \$0 | \$0 |
| FY24 Add - Bike Improvement-CIP | \$40,000 | \$0 | \$0 | \$40,000 | \$0 | \$0 |
| FY24 Add - Metro Branch Trail City Match 20%-HCD | \$12,000 | \$0 | \$0 | \$12,000 | \$0 | \$0 |
| FY24 Add - Maple Ave Connectivity Project City Match 20%-HCD | \$50,000 | \$0 | \$0 | \$50,000 | \$0 | \$0 |
| FY24 Add - New Hampshire Ave- City Match Fund-HCD | \$61,200 | \$0 | \$0 | \$61,200 | \$0 | \$0 |
| ARPA Fund Summary Total | \$16,271,826 | \$791,663 | \$4,712,688 | \$7,942,451 | \$1,319,210 | \$265,814 |
| General Fund Revenue Loss Reimbursement | \$1,191,900 | \$1,191,900 | \$0 | \$0 | \$0 | \$0 |
| Unencumbered | \$6,535 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ARPA Fund TOTAL | \$17,470,260 | \$1,983,563 | \$4,712,688 | \$7,942,451 | \$1,319,210 | \$265,814 |

Sources of Revenue and Expenditure Tables

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|---------------------------------|------------------|------------------|------------------|----------------|----------------------------|----------------------------|
| <i>Fund Revenues (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>ARPA - Federal Aid</i> | 7,547,962 | 8,731,862 | 8,738,397 | - | | |
| <i>Interest & Dividends</i> | 272 | - | 1,100 | 1,100 | | |
| <i>Fund Total</i> | 7,548,235 | 8,731,862 | 8,739,497 | 1,100 | | |

| | <i>Actual</i> | <i>Adjusted</i> | <i>Projected</i> | <i>Adopted</i> | <i>Change (\$)</i> | <i>Change (%)</i> |
|-------------------------------|-------------------|-------------------|------------------|------------------|----------------------------|----------------------------|
| <i>Fund Expenditures (\$)</i> | <i>FY22</i> | <i>FY23</i> | <i>FY23</i> | <i>FY24</i> | <i>Proj FY23- FY24</i> | <i>Proj FY23- FY24</i> |
| <i>ARPA Fund</i> | 791,662.18 | 10,080,506 | 4,712,687 | 7,942,446 | 3,229,758 | 68.53% |
| <i>Fund Total</i> | 791,662.18 | 10,080,506 | 4,712,687 | 7,942,446 | 3,229,758 | 68.53% |

| <i>Fund Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| 7.1 TE Salaries | 61,834 | 549,226 | 80,227 | 276,472 | 196,245 | 244.61% |
| 7.1 TE Fringe Benefits | 10,262 | 87,453.61 | 29,000 | 134,152 | 105,152 | 362.59% |
| 4.1 TE Employee Recognition & Premium Pay | 241,400 | - | - | - | - | - |
| 7.1 TE Temporary Assistance | 13,007 | - | 66,500 | - | (66,500) | (100.00%) |
| | | | | | - | - |
| Personnel Subtotal | 326,503.55 | 636,679 | 175,727 | 410,624 | 234,897 | 133.67% |
| | | | | | - | - |
| Operating Supplies | - | - | - | 20,000 | 20,000 | - |
| 2.31 TE Facade Grant-City Match | - | 8,000 | 8,000 | - | (8,000) | (100.00%) |
| 2.2 TE Emergency Rental Assistance | 286,599 | 213,401 | 213,401 | 250,000 | 36,599 | 17.15% |
| 6.1 TE Document Management Platform | 8,160 | 100,000 | - | 230,000 | 230,000 | - |
| 2.1 TE Food Insecurity Program | - | 90,000 | 90,000 | 90,000 | - | 0.00% |
| 2.29 TE Small Business Grants | 149,400 | 150,600 | 112,600 | 38,000 | (74,600) | (66.25%) |
| 2.15 TE Multi-Family Housing Rehabilitation | - | 500,000 | 500,000 | 500,000 | - | 0.00% |
| 2.34 TE Social Services-Grants to Non-profits | - | 350,000 | 130,000 | 110,000 | (20,000) | (15.38%) |
| 2.19 TE Social Services-Community Connectors | - | 200,000 | - | - | - | - |
| 2.3 TE Social Services-Direct Assistance | - | 2,300,000 | 1,310,000 | 120,000 | (1,190,000) | (90.84%) |
| 2.1 TE Workforce Development | - | 100,000 | - | - | - | - |
| 6.1 TE Crossroads Business Incubator | - | 500,000 | 100,000 | 300,000 | 200,000 | 200.00% |
| 2.2 TE Energy Efficiency Upgrades | - | 500,000 | 150,000 | 350,000 | 200,000 | 133.33% |
| 2.4 TE Lending Program: Laptops | - | 11,000 | 6,835 | 4,165 | (2,670) | (39.06%) |
| 2.4 TE Lending Program: Wi-Fi Hotspots | 3,000 | 3,000 | - | - | - | - |
| 1.12 TE Mental Health Counselors | - | 350,000 | 102,500 | 275,000 | 172,500 | 168.29% |
| 6.1 TE Recreation Scholarships & Tutoring | - | 125,000 | 150,000 | 150,000 | - | 0.00% |
| 6.1 TE Interactive Online Budget Platform | - | 124,000 | - | 124,000 | 124,000 | - |
| 7.1 TE ARPA Admin-Community Engagement | 18,000 | 20,000 | 9,800 | 5,000 | (4,800) | (48.98%) |
| 2.4 TE Municipal Broadband | - | 175,000 | 30,000 | 185,000 | 155,000 | 516.67% |
| 6.1 TE CIP-Library Expansion | - | 2,000,000 | - | 3,500,000 | 3,500,000 | - |
| 6.1 TE CIP-Rec Center Redevelopment | - | 160,000 | 160,000 | 160,000 | - | 0.00% |
| 6.1 TE CIP-Community Center Renovation | - | 1,000,000 | 1,000,000 | - | (1,000,000) | (100.00%) |
| 2.31 TE CIP-Public Space Management | - | 90,000 | 90,000 | - | (90,000) | (100.00%) |
| 2.31 TE CIP-Neighborhood Comm Ctr | - | 100,000 | 100,000 | 57,457 | (42,543) | (42.54%) |
| 2.22 TE CIP-Street Rehabilitation | - | 273,825 | 273,825 | 250,000 | (23,825) | (8.70%) |
| 6.1 TE CIP-Sidewalks | - | - | - | 650,000 | 650,000 | - |
| 6.1 TE CIP-HCD Projects | - | - | - | 163,200 | 163,200 | - |
| | | | | | | |
| Operating Exp Subtotal | 465,159 | 9,443,826 | 4,536,961 | 7,531,822 | 2,994,861 | 66.01% |
| | | | | | | |
| Fund Total | 791,662 | 10,080,506 | 4,712,687 | 7,942,446 | 3,229,758 | 68.53% |

Fiscal Year 2023 Program Update & Spending Projections:

For a number of ARPA funded programs, Fiscal Year 2023 was a year highlighted by project delays. Some of these were due to delays with third-party partners or permitting authorities, and some were due to City project management staff shortages and turnover. Despite these challenges, there is a long list of program success stories as well as new opportunities to reimagine funding with surplus funds heading into the new fiscal year. The amounts in the program title lines are the total assigned by City Council to the ARPA fund and the amounts in the chart represent the share that was budgeted for the respective fiscal years shown.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|------------------|-------------|
| \$10,077,505.74 | \$4,712,687.32 | (\$5,364,818.42) | \$7,942,451 |

1) ARPA Administrative Salaries/Benefits: \$2,005,000

The original Fiscal Year 2023 budget anticipated all three FTEs supported through ARPA dollars would be hired as of July 1, 2022. However, these positions remained vacant until an ARPA Manager was hired in the 3rd quarter of Fiscal Year 2023 and the City's finance team was able to hire temporary assistance. The projected Fiscal Year 2023 numbers reflect significant salary savings.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$636,679 | \$175,737 | (\$460,942) | \$410,629 |

2) Façade Improvement Grant: \$8,000

This grant was targeted for the upgrade and beautification of small businesses. The program is funded in part by Maryland Department of Housing and Community Development (DHCD) and the use of ARPA funds stands in the place of the required business match and any associated fees. Housing and Community Development (HCD) granted these funds to a small business owner at 8000 Flower Avenue which expanded its outdoor seating and improved the aesthetics of the commercial center. All funds have been distributed.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$8,000 | \$8,000 | \$0 | \$0 |

3) Emergency Rental Assistance: \$750,000

Through this successful program, ARPA grants are awarded to qualifying residents in need on a first-come-first-serve basis. This funding is typically supplemental to assistance efforts already underway with Montgomery County and local non-profits.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$213,401 | \$213,401 | \$0 | \$250,000 |

4) Document Management Platform: \$100,000

The document management system will provide a central repository to store temporary and permanent digital records for the City. The system will be used by most departments with a heavy emphasis on Housing and Community Development, the Police Department, and the Office of the City Clerk. Due to transitions in IT staff, this project will not get underway until Fiscal Year 2024, with anticipated cost overages.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$100,000 | \$0 | (\$100,000) | \$230,000 |

5) Food Insecurity Program: \$250,000

On October 11, 2021, The City of Takoma Park announced a Request for Proposals (RFP) for services to reduce food insecurity for disadvantaged or underserved populations residing in the City of Takoma Park. In March 2022 this was awarded to four different organizations: The Small Things Matter, LLC, Meals on Wheels, Freshfarms Markets, Inc., and Community Health and Empowerment Through Education and Research, Inc. (CHEER). These grantees have developed partnerships with other community-based organizations serving Takoma Park, conducted SNAP benefits outreach, and have facilitated the delivery of thousands of meals in the community. All four grantees will be continuing their work through Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$90,000 | \$90,000 | \$0 | \$90,000 |

6) Grants for Small Businesses: \$300,000

Short-term grants were made available to small businesses, especially those that experienced economic harm during the pandemic, to meet rent and/or payroll obligations. Grant funds were also used for business expansion, business improvements, technical assistance, and the development of products and services. Grants are targeted to small businesses that did not previously receive pandemic-related assistance as well as businesses outside the umbrella of existing business associations.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$150,600 | \$112,600 | (\$38,000) | \$38,000 |

7) Multi-Family Housing Rehabilitation: \$1,000,000

Grants have been made available to multi-family property owners to incentivize rehabilitation and ensure availability of quality and affordable units. Grants may also incorporate energy conservation or other sustainability requirements, and will coordinate with energy efficiency upgrade funds as appropriate. Rehabilitation grants have been shown to improve housing conditions, health outcomes, and mental health. To date, all Fiscal Year 2023 grants have been awarded with the remaining \$500,000 scheduled for disbursement in Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$500,000 | \$500,000 | \$0 | \$500,000 |

8) Grants to Non-Profits: \$350,000

These grants represent the third prong of a three-prong program to address economic and social services needs of residents with low incomes and those facing barriers to accessing social services, including those who have been negatively affected, economically or otherwise, by the COVID-19 pandemic. These grants were initially intended to be split into

five categories: 1) General grants to non-profits (\$95,000); 2) CP2 Grants (\$100,000); 3) Community STEAM Quality of Life Grants (\$110,000); 4) Mini Grants – Spark (\$25,000); and, 5) Recreation STEAM Program (\$20,000). It is projected that all FY23 grant funds will be awarded for the Community STEAM Quality of Life and the Recreation STEAM program. For various reasons, there are currently no grant programs planned for the other three purposes. However, funding has been reallocated to continue the successful Community Quality of Life grants into Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$350,000 | \$130,000 | (\$120,000) | \$110,000 |

9) Community Connectors - \$350,000

Community Connectors is the second prong of a three-prong program to address economic and social services needs of residents with low incomes and those facing barriers to accessing social services, including those who have been negatively affected, economically or otherwise, by the COVID-19 pandemic. This project is intended to develop a Community Navigators program to identify and engage with individuals and households that may not typically engage with government at various levels, or that may otherwise not be aware of government services, and to help connect them to available social services at the City, County and State levels. After various project delays, this program is planned to kick-start in Fiscal Year 2024 with the hiring of a community navigator to develop the program.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$350,000 | \$0 | (\$350,000) | \$0 |

10) Direct Cash Assistance Program: \$2,300,000

With this first prong of a three-prong program to address economic and social services needs of residents with low incomes and those facing barriers to accessing social services, including those who have been negatively affected, economically or otherwise, by the COVID-19 pandemic, the City offers \$1,000 in direct cash assistance to all income eligible residents. The City contracted with a third-party administrator to help administer this program and since the end of the October 2022, has awarded assistance to approximately 1,300 households.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$2,300,000 | \$1,310,000 | (\$990,000) | \$120,000 |

11) Workforce Development: \$100,000

The Spending Plan identified \$100,000 to help support the re-training and/or credentialing of Takoma Park residents seeking funding for additional training and support. As this is a new municipal initiative with limited staff support, there is no current project plan to advance this program in Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$100,000 | \$0 | (\$100,000) | \$0 |

12) Takoma Langley Crossroads Business Incubator: \$500,000

Funding was allocated to support a permanent, brick-and-mortar home to be transformational to the Crossroads area and provide stable employment for area residents, workforce training, and business incubation for restaurants and artisans. The City's financial support is intended to be leveraged for rent, tenant improvements, property acquisition, or other needs of the businesses located within the Business Incubator. To date, a portion of Fiscal Year 2023 funds have been expended for a market study. Funding targets in later fiscal years will follow any study recommendations.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$500,000 | \$100,000 | (\$400,000) | \$300,000 |

13) Energy Efficiency Upgrades: \$500,000

Grants for energy efficiency upgrades were targeted to multi-family buildings that are occupied by low-to-moderate-income residents. Funds for energy efficiency upgrades have been coordinated with the Housing Rehabilitation Fund and incorporate energy audit or other efficiency requirements as appropriate. To date, all grants have been awarded, with funds allocated in later fiscal years as grant assurances are met and projects are completed.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$500,000 | \$150,000 | (\$350,000) | \$350,000 |

14) Lending Program: Laptops: \$11,000

The City has purchased 30 Chrome Book laptops to provide for computing needs of residents who require access beyond open hours of the Library Computer Center, for periods longer than a session at the Computer Center, or to use elsewhere inside the Library. Lending program deployment is currently underway. This is part of the Library's ongoing effort to use ARPA funding to bridge the City's digital divide and is in addition to the \$3,000 spent in Fiscal Year 2022 for 30 Wi-Fi hotspot units. Any Fiscal Year 2023 surplus has been carried into Fiscal Year 2024 to provide contingency funding in the event laptops need to be replaced, or to provide additional units as program success dictates.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$11,000 | \$6,825 | (\$4,165) | \$4,165 |

15) Mental Health Crises Counselors: \$600,000

This two-year pilot program will employ two mental health counselors on a full-time basis to respond to calls involving residents in crisis and suffering mental health issues. Counselors, under the direction of the City Manager's Office, will work with City departments and the Montgomery County Health and Human Services crisis teams to respond to active cases and to provide follow-up for identified residents. The goal of the pilot program is to address pressing mental health and related needs in the community and to move toward a non-policing approach to mental health crisis intervention. While this program has encountered numerous delays, it is anticipated it will commence in the first quarter of Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$350,000 | \$102,500 | (\$247,500) | \$275,000 |

16) Recreation Scholarships and Academic Tutoring: \$300,000

This successful program provides recreation scholarships funding for income eligible participants. It has provided the opportunity for many residents, who are otherwise unable to pay for services and programs, to participate in the wide array of City programs offered. Fiscal Year 2023 deficits are accounted through a slight reduction in the Fiscal Year 2024 budget for this program.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$125,000 | \$150,000 | \$25,000 | \$150,000 |

17) Interactive Online Budget Platform: \$124,000

This allocation supports the purchase of a user-friendly interactive web-based tool or budget explorer that will help residents, Council and staff navigate the City's operating, ARPA, and capital budgets. The intention is that this platform will help users understand how the City spends taxpayer dollars, make it easier for the City to develop budget decisions, and preserve fiscal resources. With the City's potential implementation of Balancing Act in Fiscal Year 2024, Council will consider whether this program continues to need funding, or if it will reallocate these funds to another purpose.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$124,000 | \$0 | (\$124,000) | \$124,000 |

18) Community Engagement: \$100,000

Community engagement opportunities are essential for keeping City residents informed of the use of ARPA funds and outcomes of projects/programs over the course of the period of performance. To date, \$18,000 of ARPA funds were expended for this purpose with the engagement of Resource X (consultants) to create an ARPA project database which assisted the City with determining project priorities. An additional \$9,800 was spent on "Balancing Act" a community engagement budgeting tool. Balancing Act ongoing subscription costs make up the total Fiscal Year 2024 budget allocation.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$20,000 | \$9,800 | (\$10,200) | \$5,000 |

19) Municipal Broadband: \$400,000

Allocations for this project are intended to help bridge the digital divide, encourage workforce development, and support remote work and education. The initial concept was to support monthly subsidies for broadband internet access for residents who are experiencing economic hardship, in particular those families who earn less than \$50,000 per year. This original intent has been frustrated with a number of hurdles working with providers. The City has since contracted with a consultant to conduct a digital equity assessment within the City. This study may include recommendations for best use of the balance of these funds in future fiscal years and will greatly assist the City's strategic planning well beyond the use of ARPA funds.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$400,000 | \$30,000 | (\$370,000) | \$185,000 |

20) Library Expansion: \$4,000,000

Due to inflation and supply chain issues related to the pandemic, the Library's original bond funding was no longer sufficient to complete the project as designed. ARPA funds allow the City to move forward with the project without further delays or increases to the funding gap. This project ensures that the Library's services are improved and remain accessible to disproportionately impacted communities. Due to permitting delays through Fiscal Year 2023, all funds are now predicted to be expended between Fiscal Year 2024 and Fiscal Year 2025 as construction commences.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|---------------|-------------|
| \$2,000,000 | \$0 | (\$2,000,000) | \$3,500,000 |

21) Recreation Center Redevelopment: \$320,000

The Recreation Center building hosts programming for residents as well as City offices. ARPA funds support capital repairs for the building and for redevelopment. Redevelopment of the facility will allow more space for social distancing and resident programs. The Fiscal Year 2023 funds were spent on air filtration for the exercise rooms, new roof and replacement of two rooftop HVAC units. The Fiscal Year 2024 funds will be used to facilitate redevelopment of the facility.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$160,000 | \$160,000 | \$0 | \$160,000 |

22) Community Center Renovation: \$1,000,000

The first-floor lobby area will be reconfigured to improve the emergency call center work environment and allow social distancing. Additional office space and meeting rooms will be created as a result of this renovation project and will be made available for private mental health counseling as needed and other City functions. All funds are anticipated to be encumbered for this project by the close of Fiscal Year 2023 with construction commencing within the Fiscal Year 2024.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$1,000,000 | \$1,000,000 | \$0 | \$0 |

23) Financial Software Upgrade: \$165,000

A portion of ARPA funds were allocated to upgrade the City's financial software. However, the City's current software provider has since upgraded its system and this project is suspended indefinitely.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$165,000 | \$0 | (\$165,000) | \$0 |

24) Contingency Fund: \$463,824.52

In 2022, a contingency fund was set aside for any new City project and program priorities that could emerge between 2022 and 2024 and are ARPA eligible. This was later disbursed in Fiscal Year 2023 between three projects. The first, \$90,000 to develop a Public Space Management Plan to provide vision, goals, and guidance on how public space will be used and maintained within the City. This project is ongoing with all allocated funds spent in Fiscal Year 2023. The second, is \$100,000 to provide grants to assist the growth of local small businesses by supporting traditional start-up costs and increasing investment in commercial properties through funding for exterior, physical property improvements. All grants were awarded in Fiscal Year 2023. The third, is \$273,825 to provide additional funding for street rehabilitation on City streets identified in fair or poor condition.

| FY23 Adjusted Budget | FY23 Year End Projection | Change (\$) | FY24 Budget |
|----------------------|--------------------------|-------------|-------------|
| \$463,824.52 | \$463,824.52 | \$0 | \$0 |

Fiscal Year 2024 Budget Highlights:

As highlighted in the Fiscal Year 2023 program update above, a number of ARPA projects saw delays over the course of the fiscal year. As such, the 2024 budget year anticipates the commencement of many of those projects and plans to be a very busy and exciting year for the City of Takoma Park. These projects include \$3.5 million for the Library Expansion, \$230,000 for improved document management, \$185,000 to address gaps in broadband coverage, and \$275,000 for the first full year of the Mental Health Crisis Counselor pilot program. The Fiscal Year 2024 budget also includes ARPA dollars to continue a number of proven successful City programs, such as the Quality of Life grants, Emergency Rental Assistance, Food Insecurity program, Multi-Family House Rehabilitation Fund, and the Direct Cash Assistance program.

Finally, the 2024 ARPA budget includes the reallocation of approximately \$1.3 million in unobligated ARPA dollars to support the funding of critical CIP Public Works projects, \$250,000 for street rehabilitation, \$650,000 for sidewalk improvements, \$40,000 for bike infrastructure improvements, as well as \$20,000 to install four new community bulletin boards, \$57,457 for neighborhood commercial center improvements, and City funding matches for various community projects.

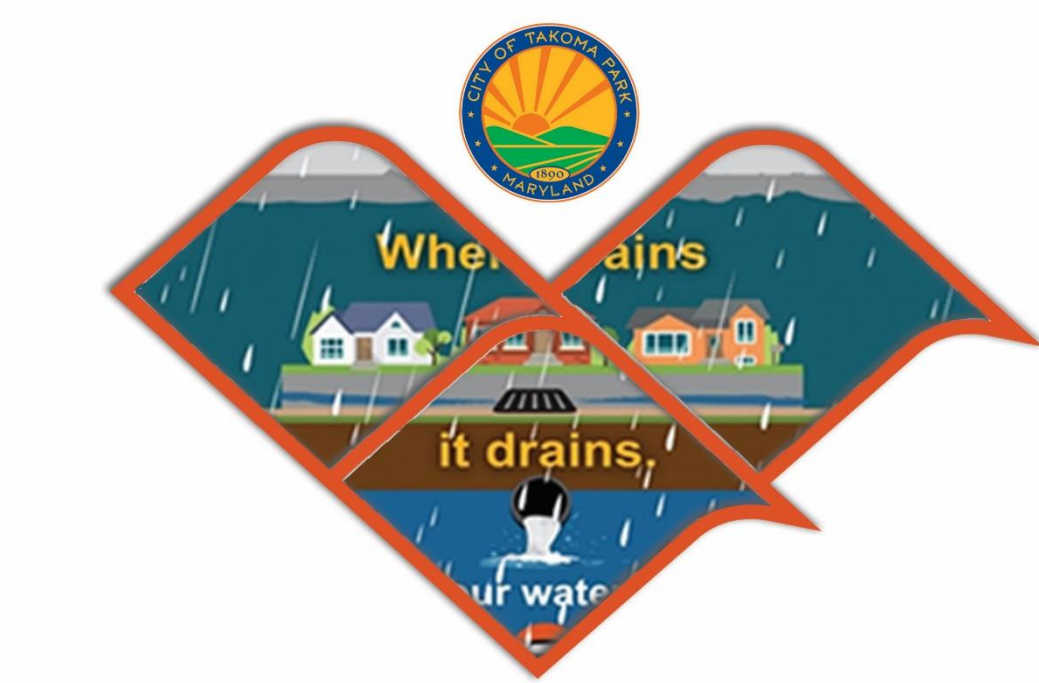
Other Funds

| Projected Unspent ARPA (\$) through FY23 | FY24 Budget | Balance Unspent through FY24 |
|--|-------------|------------------------------|
| \$10,774,419 | \$7,942,451 | \$2,831,968 |

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Stormwater Management Fund



IN THIS SECTION

- [Fund Summary](#)

Fund Summary

The City is responsible for providing stormwater management services, including construction, maintenance, and repair of storm drain infrastructure including pipes, inlets, outfalls, and other structures. These services, which are directed by the Public Works Department, also include ensuring compliance with state and federal requirements for pollution control associated with stormwater runoff and as detailed in the City's National Pollution Prevention Elimination System (NPDES) permit. The Stormwater Management Fund accounts for revenue and expenditure activity related to stormwater management.

All City property owners are assessed a stormwater utility fee that is based on the amount of impervious surface on their property. The City Council revised the fee structure in Fiscal Year 2022 and all properties are billed using the same fee structure. The fee is calculated based on a rate of \$25 per 500 square feet of impervious surface.

Management Objectives:

- Provide video inspection and cleaning of 20 percent of the stormwater system on an annual basis.
- Maintain a list of known system defects, and schedule repair as funding and need allow.
- Plan and implement additions to the stormwater system to provide additional capacity to manage rainfall and protect private property
- Plan and construct facilities to enhance water quality and infiltration of stormwater to meet Best Management Practices required by the Maryland Department of the Environment.
- Continue programs to meet the National Pollution Prevention Elimination System (NPDES) permit requirements.
- Identify areas for impervious pavement reduction.

Organizational Chart



Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23-FY24 |
|-----------------------------|--------------------|-------------|---------------|--------------|-----------------------|
| Stormwater 0030 | | | | | |
| City Engineer | 64,069.29 | 0.50 | 0.50 | 0.50 | - |
| Field Construction Manager | 20,210.01 | 0.25 | 0.25 | 0.25 | - |
| Total Stormwater FTE | 84,279.30 | 0.75 | 0.75 | 0.75 | - |
| FTEs with benefits | 84,279.30 | 0.75 | 0.75 | 0.75 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Stormwater FTE | 84,279.30 | 0.75 | 0.75 | 0.75 | - |

Performance/Workload Measures:

| Measurement | Actual FY21 | Actual FY22 | Estimated FY23 | Projected FY24 |
|--|-------------|-------------|----------------|----------------|
| Number of stormwater permits issued | 4 | 5 | 5 | 5 |
| Number of stormwater concept plans reviewed | 10 | 7 | 7 | 7 |
| Number of waivers granted | 0 | 0 | 0 | 0 |
| Linear feet of pipe inspected | 10,263 | 8,109 | 10,000 | 9,200 |
| Linear feet of pipe cleaned | 7,171 | 4,126 | 4,000 | 3,500 |
| Linear feet of pipe replaced | 334 | 0 | 80 | 200 |
| Linear feet of new pipe | 95 | 880 | 1,370 | 400 |
| Number of inlets repaired | 5 | 12 | 7 | 7 |
| Number of new inlets constructed | 4 | 7 | 16 | 6 |
| Square feet of infiltration facilities constructed | 8,074 | 2,500 | 676 | 600 |

Sources of Revenue and Expenditure Tables

| <i>Fund Revenues (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Stormwater Management</i> | 821,873 | 761,375 | 777,625 | 778,000 | 375 | 0.05% |
| <i>Fund Total</i> | 821,873 | 761,375 | 777,625 | 778,000 | 375 | 0.05% |

| <i>Fund Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Stormwater Management</i> | 695,858 | 1,391,994 | 1,381,482 | 781,781 | (599,701) | (43.41%) |
| <i>Fund Total</i> | 695,858 | 1,391,994 | 1,381,482 | 781,781 | (599,701) | (43.41%) |

| <i>Fund Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 81,617 | 85,193 | 75,288 | 84,279 | 8,991 | 11.94% |
| <i>Fringe Benefits</i> | 30,387 | 32,792 | 32,792 | 34,202 | 1,410 | 4.30% |
| <i>Workers Compensation</i> | 2,000 | 1,200 | 1,200 | 2,000 | 800 | 66.67% |
| | | | | | - | - |
| <i>Personnel Subtotal</i> | 114,004 | 119,185 | 109,280 | 120,481 | 11,201 | 10.25% |
| | | | | | - | - |
| <i>Supplies</i> | - | 3,000 | 3,000 | 3,000 | - | 0.00% |
| <i>Repairs and Maintenance</i> | 285,576 | 215,000 | 215,000 | 180,000 | (35,000) | (16.28%) |
| <i>Services and Charges</i> | 153,180 | 279,907 | 279,300 | 228,300 | (51,000) | (18.26%) |
| <i>Capital Outlay</i> | 143,098 | 774,902 | 774,902 | 250,000 | (524,902) | (67.74%) |
| <i>Operating Exp Subtotal</i> | 581,854 | 1,272,809 | 1,272,202 | 661,300 | (610,902) | (48.02%) |
| <i>Fund Total</i> | 695,858 | 1,391,994 | 1,381,482 | 781,781 | (599,701) | (43.41%) |

Adjusted 2023 to Projected Fiscal Year 2023:

- Department expenditures are projected to be \$10,512, or less than 1 percent, lower than the budget.
- Personnel costs are expected to be \$9,905, or 8 percent, lower than budget.
- Operating expenditures are projected to be \$607, or less than 1 percent, lower than budget.

Fiscal Year 2024 Budget Highlights:

- Department expenditures are \$781,781, a decrease of \$599,701, or 43 percent, lower than the projected amount for Fiscal Year 2023.
- Personnel costs are 15 percent of division expenditures, an increase of \$11,201, or 10 percent, compared to the projected Fiscal Year 2023 amount.
- Operating costs are \$610,902, a decrease of 48 percent, compared to the projected amount for Fiscal Year 2023. The Fiscal Year 2023 budget included a higher-than-normal budget for capital projects and other programs. These included capital expenditures of \$524,902 from projects begun in Fiscal Year 2022 but not completed - including the purchase of the EV Sweeper (\$249,985), the Cockerille Avenue project (\$269,917), and Hillwood Manor Playground bioretention planting (\$5,000). Additionally, funds for Repairs and Maintenance (\$35,000), Engineering Services (\$21,548), and Subcontract Work (\$76,000) from projects started but not completed in Fiscal Year 2022 were added to Fiscal Year 2023.
- Repairs and Maintenance expenditures include funding for Glenside Court outfall repair, Mississippi Avenue and Hilltop Road drainage improvement, and Central Avenue outfall repair projects.
- Services and Charges expenditures include:
 - Engineering Services of \$75,000 including Illicit Discharge Tracking, survey, project monitoring, and outside consulting support
 - Subcontract Work of \$150,000 which includes contractual maintenance of bio-retention facilities six times per year, video inspection and cleaning of 1/5 of the stormwater system, water quality testing, and outfall inspection
 - Bank charges of \$3,300

- Projects included in the Capital Outlay are the installation of a new treatment facility at Albany Avenue and Baltimore Avenue triangle, the installation of infiltration facilities on Houston Avenue and Houston Court, and outfall stabilization and bioretention on Jefferson Avenue.

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Special Revenue Funds



IN THIS SECTION

- [Project Descriptions](#)

Project Descriptions

General Government

Cable Equipment Grants - \$354,465

Capital equipment grant funds are based on the City's franchise agreements with Comcast, RCN, and Verizon. The monies are earmarked for capital expenditures to support the City's access channel.

The Fiscal Year 2024 budget includes \$250,678 in cable equipment, contracts and software from the cable grants (ex., Adobe Cloud, photos/images, storage programs, graphics and templates). This will cover upgrades to the lighting and hybrid meeting capability in the auditorium, control room, ASL and remote interpretation system. It will also cover smaller equipment to improve remote productions.

Housing and Community Development

State TOPL Grant - \$500,000

The City of Takoma Park received a grant from the National Capital Strategic Economic Development Fund (NED) to provide technical assistance, acquisition financing support, and predevelopment expenses for tenant associations seeking to acquire their property through the City's Tenant Opportunity to Purchase Law (TOPL).

New Ave Bikeways A - \$197,500

The Fiscal Year 2024 budget includes \$246,250 – 80% (\$197,500) is grant funds and 20% (\$49,350) is City funds. The goal of this project is to create a two-directional bikeway on south-bound New Hampshire Avenue. This grant will complete design and construction documents for Section A, from Holton Lane to Auburn Avenue.

New Ave Bikeways B - \$56,000

The Fiscal Year 2024 budget includes \$70,000 – 80% (56,000) is grant funds and 20% (\$14,000) is City funds. The goal of this project is to create a two-directional bikeway on south-bound New Hampshire Avenue. This grant will complete design and construction documents for Section B, from Auburn Avenue to Poplar Avenue.

New Ave Bikeways D - \$40,000

The Fiscal Year 2024 budget includes \$50,000 – 80% (40,000) is grant funds and 20% (\$10,000) is City funds. The goal of this project is to create a two-directional bikeway on south-bound New Hampshire Avenue. This grant will complete design and construction documents for Section B, from Auburn Avenue to Poplar Avenue.

Washington McLaughlin School - \$100,000

The City of Takoma Park, through a \$175,000 National Capital Strategic Economic Development Fund (NED) grant, is partnering with The Washington-McLaughlin School to assist with the architectural and engineering design to transform the campus into a multi-generational site that integrates senior housing and adult day-care services.

Affordable Homeownership - \$300,000

The City of Takoma Park's Affordable Homeownership Opportunities Fund supports the acquisition of suitable properties through the City's Tenant Opportunity to Purchase law and other means to develop low-to-moderate-income homeownership opportunities that are subsidized to preserve a continuum of housing affordability in the City and homeownership opportunities.

Metropolitan Branch Trail - \$40,000

The Fiscal Year 2024 budget includes \$52,000 – \$40,000 in grant funds and \$12,000 in City funds. The goal of this project is to update the trail as a multi-use pedestrian and bicycle path.

CDBG Neighborhood Improvements - \$132,000

The Fiscal Year 2024 budget includes \$132,000 in Community Development Block Grant funds for Neighborhood Improvement projects, which will be approved by Montgomery County to ensure compliance with federal requirements.

TKPK 5K Race - \$3,305.09

Organization, promotion and execution of annual TKPK5K. Event includes a 5K race/walk, 1-mile race and a 1/4-mile youth run. Staff expect to hold the race in person in Fall 2024. The race is funded by registration fees, sponsorships and other donations. Proceeds are divided evenly among five local schools to fund Parent Teacher Association programs focusing on bike/pedestrian safety, health and fitness.

Recreation Center Design Grant - \$145,000

The Fiscal Year 2024 budget includes \$145,000 in grant funds from the National Capital Strategic Economic Development Fund (NED). These funds will support predevelopment, engineering, and capital infrastructure investments around a potential public-private redevelopment of the Takoma Park Recreation Center parcel at 7315 New Hampshire Avenue.

Maple Avenue Connectivity Project - \$200,000

The Fiscal Year 2024 budget includes \$250,000 – 80% (200,000) in grant funds and 20% (\$50,000) in City funds. The goal of this project is to prioritize pedestrians, bicyclists, and transit users to provide safer, more convenient, and more comfortable travel for all roadway users. In Spring 2023, the City will apply for a multi-year grant project.

SRTS TPIP - \$35,000

The mission of the Takoma Park Safe Routes to School program is to make it safe for students to walk and bike to school. The program serves students and families at Takoma Park, Piney Branch, Rolling Terrace, and East Silver Spring Elementary Schools and Takoma Park Middle School. Activities include Walk to School Day and Bike to School Day, and in-school pedestrian and bike safety education.

State Arts Grants - \$16,101.91

The Fiscal Year 2024 budget includes \$16,100.91 in grant funding from the State of Maryland and the Maryland State Arts Council (MSAC) to support the Takoma Park Arts series that create a nurturing climate for the arts and ensure that the role of the arts in the lives of citizens shall continue to grow.

Sources of Revenue and Expenditure Tables

| Fund Revenues (\$) | Actual FY22 | Adjusted FY23 | Projected FY23 | Adopted FY24 | Change (\$) Proj FY23- FY24 | Change (%) Proj FY23- FY24 |
|----------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| Boys' And Girls' Homes | - | 200,000 | 100,000 | - | (100,000) | (100.00%) |
| Cable Equipment | 184,133 | 165,000 | 165,000 | 153,000 | (12,000) | (7.27%) |
| CDBG Homework Club MHP | - | 273,000 | 141,000 | 132,000 | (9,000) | (6.38%) |
| CDBG Missionserve | 2,612 | - | - | - | - | - |
| CDBG Ymca-youth Group | - | 4,898 | - | 4,898 | 4,898 | - |
| CDBG-Manna Foods | - | - | - | 40,000 | 40,000 | - |
| Columbia Union College | - | 500,000 | 200,000 | 300,000 | 100,000 | 50.00% |
| Communities For Immunity Award | 14,455 | - | 8,538 | - | (8,538) | (100.00%) |
| CPP-Forest Park | - | 145,000 | - | 145,000 | 145,000 | - |
| CPP-Heffner Park | - | 45,525 | 40,200 | - | (40,200) | (100.00%) |
| Jeque Improvement Fund | - | 1,000,000 | 1,000,000 | - | (1,000,000) | (100.00%) |
| Maple Ave Streetscape Cdb | - | 175,000 | 75,000 | 100,000 | 25,000 | 33.33% |
| MD State Arts Grant B | - | 7,530 | - | 7,530 | 7,530 | - |
| Ministries United-musst | - | - | - | 500,000 | 500,000 | - |
| New Ave Bikeway | 125,801 | 165,215 | 130,000 | 197,500 | 67,500 | 51.92% |
| New Ave Bikeway Section D | - | - | - | 40,000 | 40,000 | - |
| New Avenue FY20 | 120,100 | 148,285 | 100,000 | 56,000 | (44,000) | (44.00%) |
| POS-Toatleyfraser Park | - | 10,000 | 10,000 | - | (10,000) | (100.00%) |
| POS-Toatleyfraser Park | - | 304,000 | 40,000 | 200,000 | 160,000 | 400.00% |
| Project For Public Space | - | 600,000 | 600,000 | - | (600,000) | (100.00%) |
| Safe Routes To School | - | - | 16,505 | - | (16,505) | (100.00%) |
| Single Family Property | - | - | 750 | - | (750) | (100.00%) |
| Snow Angels Grant | - | 1,645 | 1,645 | - | (1,645) | (100.00%) |
| SRTS TPIP | 12,360 | 69,000 | 10,000 | 35,000 | 25,000 | 250.00% |
| State Facade Grant | 100,000 | - | - | - | - | - |
| State Grant-Library Construction | 110,627 | - | - | - | - | - |
| Streeterly Partner MOU | 4,267 | 45,410 | 10,000 | - | (10,000) | (100.00%) |
| Thomas / siegler Garden | - | 20,000 | 20,000 | - | (20,000) | (100.00%) |
| Tkpk 5k Race | 4,845 | 45,000 | 3,305 | 3,305 | - | 0.00% |
| TP Presbyterian Church | 3,148 | - | 3,673 | - | (3,673) | (100.00%) |
| Transportation Grants | 52,017 | - | - | - | - | - |
| Washington Suburban Comm | 117,873 | - | - | - | - | - |
| Fund Total (\$) | 852,235 | 3,924,508 | 2,675,616 | 1,914,233 | (761,383) | (28.46%) |

| <i>Fund Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|--|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Affordable Homeownership HCD</i> | - | 500,000 | 200,000 | 300,000 | 100,000 | 50.00% |
| <i>Bank Charges Gen Govt</i> | - | - | 100 | 100 | - | 0.00% |
| <i>Cable Grant-CIP Communication</i> | - | 298,000 | 283,000 | 200,000 | (83,000) | (29.33%) |
| <i>Cable Grant-Contracts- Communication</i> | 46,757 | 163,678 | 163,678 | 154,465 | (9,213) | (5.63%) |
| <i>Cable Grant-Library Const CIP</i> | - | 2,500,000 | 2,500,000 | - | (2,500,000) | (100.00%) |
| <i>CDBG Neighborhood Improvement CIP HCD</i> | - | 273,000 | 141,000 | 132,000 | (9,000) | (6.38%) |
| <i>COVID Library Relief Fund Library</i> | - | 20,000 | 20,000 | - | (20,000) | (100.00%) |
| <i>Highway Safety Grant</i> | 2,612 | - | - | - | - | - |
| <i>Kim Lamp-Maple Ave-CIP HCD</i> | - | 304,000 | 40,000 | 200,000 | 160,000 | 400.00% |
| <i>Leeland Housing Preservation HCD</i> | - | 600,000 | 600,000 | - | (600,000) | (100.00%) |
| <i>Maryland Citizens for the Arts-HCD</i> | 3,148 | - | - | 3,673 | 3,673 | - |
| <i>MD State Arts Grant A</i> | - | 4,898 | - | 4,898 | 4,898 | - |
| <i>MD State Arts Grant B</i> | - | 7,530 | - | 7,530 | 7,530 | - |
| <i>Metropolitan Branch Trail-CIP HCD</i> | - | - | - | 40,000 | 40,000 | - |
| <i>New Ave Bikeway-A CIP HCD</i> | 125,801 | 165,215 | 130,000 | 197,500 | 67,500 | 51.92% |
| <i>New Ave Bikeway-B CIP HCD</i> | 120,100 | 148,285 | 100,000 | 56,000 | (44,000) | (44.00%) |
| <i>New Ave Bikeway-D CIP HCD</i> | - | - | - | 40,000 | 40,000 | - |
| <i>New Hampshire 6530/6600 Grant HCD</i> | - | 1,000,000 | 1,000,000 | - | (1,000,000) | (100.00%) |
| <i>PEPCO Grant PW</i> | - | 10,000 | 10,000 | - | (10,000) | (100.00%) |
| <i>Recreation Center Design Grant CIP</i> | - | 145,000 | - | 145,000 | 145,000 | - |
| <i>SRTS TPIP-HCD</i> | 12,360 | 69,000 | 10,000 | 35,000 | 25,000 | 250.00% |
| <i>State Facade Grants-HCD</i> | 100,000 | - | - | - | - | - |
| <i>State Grant-Library Const CIP</i> | 110,627 | - | - | - | - | - |
| <i>State Police Grant -License Plate CIP</i> | - | 45,525 | 40,200 | - | (40,200) | (100.00%) |
| <i>State TOPL Grant HCD</i> | - | - | - | 500,000 | 500,000 | - |
| <i>Streeterly MOU-CIP HCD</i> | 4,267 | 42,801 | 10,000 | - | (10,000) | (100.00%) |
| <i>TKPK 5K Race-HCD</i> | 4,845 | 45,000 | - | 3,305 | 3,305 | - |
| <i>TP Coop Nursery School HCD</i> | - | 200,000 | 100,000 | - | (100,000) | - |
| <i>Transportation Grants-CIP PW</i> | 52,017 | - | - | - | - | - |
| <i>Washington McLaughlin School HCD</i> | - | 175,000 | 75,000 | 100,000 | 25,000 | 33.33% |
| <i>WSSC-Flower Ave Grant Expenditure-PW</i> | 117,873 | - | - | - | - | - |
| Fund Total (\$) | 700,405 | 6,716,932 | 5,422,978 | 2,119,471 | (3,303,507) | (60.92%) |

Speed Camera Fund



IN THIS SECTION

- [Fund Summary](#)

Fund Summary

The Speed Camera Fund was established in Fiscal Year 2009 to account for financial transactions related to the City's Safe Speed program. The goal of the program is to reduce speeding in an effort to prevent accidents and reduce injuries and fatalities. The City's Speed Camera Program went into effect on April 1, 2009.

Organizational Chart



Personnel Schedule

| Personnel Staffing | FY24 Salaries (\$) | Actual FY22 | Adjusted FY23 | Adopted FY24 | Change Adj. FY23- FY24 |
|---------------------------------|-----------------------|----------------|------------------|-----------------|------------------------------|
| Speed Camera 0060 | | | | | |
| Police Sergeant | 97,857.12 | 1.00 | 1.00 | 1.00 | - |
| Police Corporal/Acting Sergeant | 86,572.25 | 1.00 | 1.00 | 1.00 | - |
| Photo Enforcement Analyst | 51,588.59 | 1.00 | 1.00 | 1.00 | - |
| Total Speed Camera FTE | 236,017.96 | 3.00 | 3.00 | 3.00 | - |
| FTEs with benefits | 236,017.96 | 3.00 | 3.00 | 3.00 | - |
| FTEs without benefits | - | - | - | - | - |
| Total Speed Camera FTE | 236,017.96 | 3.00 | 3.00 | 3.00 | - |

Sources of Revenue and Expenditure Tables

| <i>Fund Revenues (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Speed Camera Fund</i> | 997,562 | 1,940,650 | 1,301,000 | 2,151,000 | 850,000 | 65.33% |
| <i>Fund Total</i> | 997,562 | 1,940,650 | 1,301,000 | 2,151,000 | 850,000 | 65.33% |

| <i>Fund Expenditures (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|-------------------------------|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Speed Camera Fund</i> | 897,705 | 1,807,733 | 1,718,750 | 1,725,682 | 6,931 | 0.40% |
| <i>Fund Total</i> | 897,705 | 1,807,733 | 1,718,750 | 1,725,682 | 6,931 | 0.40% |

| <i>Fund Expenditures by TYPE (\$)</i> | <i>Actual FY22</i> | <i>Adjusted FY23</i> | <i>Projected FY23</i> | <i>Adopted FY24</i> | <i>Change (\$) Proj FY23- FY24</i> | <i>Change (%) Proj FY23- FY24</i> |
|---|------------------------|--------------------------|---------------------------|-------------------------|--|---|
| <i>Wages</i> | 204,430 | 240,939 | 228,728 | 236,018 | 7,290 | 3.19% |
| <i>Fringe Benefits</i> | 140,241 | 128,254 | 128,254 | 139,936 | 11,682 | 9.11% |
| <i>Workers Compensation</i> | 22,000 | 11,000 | 11,000 | 22,000 | 11,000 | 100.00% |
| <i>Overtime</i> | 42,234 | 20,000 | 43,148 | 43,150 | 2 | 0.00% |
| <i>Clothing Allowance</i> | 3,980 | 3,980 | 2,960 | 3,980 | 1,020 | 34.46% |
| <i>Employee Recognition</i> | 9,000 | - | - | - | - | - |
| <i>Personnel Subtotal</i> | 421,885 | 404,173 | 414,090 | 445,084 | 30,994 | 7.48% |
| <i>Supplies</i> | - | 500 | 500 | 500 | - | 0.00% |
| <i>Services and Charges</i> | 419,740 | 844,169 | 755,269 | 1,004,510 | 249,241 | 33.00% |
| <i>Communications</i> | - | 86,981 | 86,981 | 69,417 | (17,564) | (20.19%) |
| <i>Conferences, Training, & Dues</i> | - | 53,025 | 53,025 | 54,086 | 1,061 | 2.00% |
| <i>Ammo & Firearms</i> | - | 35,000 | 35,000 | 35,700 | 700 | 2.00% |
| <i>Recruit / Applicant Processing</i> | 90 | 38,885 | 38,885 | 38,885 | - | 0.00% |
| <i>Safety Projects</i> | - | 9,000 | 9,000 | 9,000 | - | 0.00% |
| <i>Capital Outlay</i> | 55,990 | 336,000 | 326,000 | 68,500 | (257,500) | (78.99%) |
| <i>Operating Exp Subtotal</i> | 475,820 | 1,403,560 | 1,304,660 | 1,280,598 | (24,062) | (1.84%) |
| <i>Fund Total</i> | 897,705 | 1,807,733 | 1,718,750 | 1,725,682 | 6,931 | 0.40% |

Adjusted 2023 to Projected Fiscal Year 2023:

- Fund expenditures are expected to be \$88,983, or 5 percent, less than budget due to a slight decrease in personnel costs as a result of a staff vacancy, and a reduction in the estimated costs for the red-light camera service contract due to a delay in implementing the program.

Fiscal Year 2024 Budget Highlights:

- Fund expenditures increase by \$6,931, or less than 1 percent, compared to the projected amount for Fiscal Year 2023 budget due to an increase in planned expenditure for services and personnel, offset by a decrease in planned spending for Capital Outlay projects.
- Personnel costs are 26 percent of fund expenditures and increase by \$30,994, or 7 percent, compared to the projected amount for Fiscal Year 2023.
- FTEs remain the same.
- Services and charges are 58 percent of fund expenditures. This category includes the cost of the City's contract with Conduent Solutions, Inc. for the maintenance of the speed cameras and for ticket processing (\$447,000), as well as the new contract with Conduent for the red-light cameras (\$266,700). It also includes funding for the following service contracts: processing of parking citations and meter collections (\$65,044), the Axon Fleet camera contract (\$70,865), and the Body Worn camera and taser contract (\$89,869).
- Capital outlay expenditures are \$68,500 and include funding for the maintenance of electric assist and pedal-powered bikes for the Bike Patrol Unit (\$6,000), replacement of associated equipment and uniforms, mobile computers (\$25,000) and field radio equipment (\$37,500).
- Fund revenues increase by \$850,000, or 65 percent, due to expected increase in fines as a result of installing red light cameras.

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Appendix A

Glossary

Accrual Basis of Accounting – The accounting method under which transactions are recognized when they occur, regardless of the timing of the related cash flows.

Adjusted Budget – Originally adopted budget updated to include budget amendments.

Appropriation – An act of the City Council authorizing and permitting the City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

Assessed Valuation – The current market value of a residence or real estate as appraised by the Department of Assessments and Taxation for levying property tax purposes.

Assigned Fund Balance – Portion of fund resources that is constrained by the City's intent to be used for specific purposes but is neither restricted nor committed. This type of fund balance does not require formal action.

Balanced Budget – A budget in which the current revenues equal to current expenditures provided that the total unassigned fund should maintain sufficient operating funds.

Budget – A financial plan for a fiscal year's operation comprised of an estimate of proposed expenditures and anticipated revenues to fund the City services in accordance with adopted policy.

Budget Amendment – A necessary revision made to the appropriation ordinance during the fiscal year to reflect encumbered amounts and adjustments to revenues and expenditures.

Capital Budget – Project appropriations annually adopted by the Council for the necessary funds to carry out the capital expenditures for the capital projects which include multi-year plans.

Capital Expenditure – Expenditures incurred within a capital project contained in the City's CIP.

Capital Improvements Program (CIP) – An annually updated five-year plan of large project expenditures such as equipment replacement, park development, infrastructure improvements, and facility improvements with estimated project costs, detail, and funding source.

Capital Outlays – Expenditures as a result of purchasing or extending the useful life of a fixed asset. Any purchased item with an expected useful life of three or more years and a value of more than \$5,000 such as equipment, a vehicle, or furniture is considered a capital outlay.

Capital Project – A lengthy project involving significant expenditures and funding for the maintenance and improvement of a City asset, often a public facility or infrastructure.

Change Adj. FYXX-FYXX Budget – Difference between the current fiscal year budget and the prior year's adjusted budget.

Committed Fund Balance – Amounts that can be used only for specific purposes determined by City Council, the City's highest level of decision-making authority, and can only be changed by a formal action by City Council Ordinance.

Comprehensive Annual Financial Report (CAFR) – An official government annual report comprising of the financial statements that comply with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Debt Issuance – A financial obligation, sale or issuance of any type of debt instrument, such as bonds.

Debt Service – The payment of interest and repayment of principal on the City's outstanding debt obligations. These obligations are a result of long or short-term borrowing or lease financing.

Deficit – The amount of budgeted expenditures or liabilities exceed the amount of budgeted revenues or assets in a fiscal year.

Department – Major unit in the City organization responsible for a functional area.

Division – Sub-unit of the City within a department responsible for a more specific functional area.

Expenditures – This term represents the issuance of checks, electronic fund transfers, or cash disbursement to pay for purchases or liquidate an obligation.

Expense – This term describes the outflow of assets or the incurring of liabilities during a period as a result of rendering services or carrying out other operating activities.

Financial Policy – The City's policies in respect to revenues, spending, and debt management as a guideline of how the City should operate and manage its services, programs, and capital investments. The policy provides a coherent set of

principles for the planning and funding of the City's budget.

Fiscal Year (FY) – A twelve-month accounting and budgeting period without regard to the calendar year. The City's fiscal year begins on July 1st of each year and ends on June 30th of the following year. It is designated by the calendar year in which it ends. For instance, fiscal year 2018 or FY18 begins on July 1st, 2017 and ends on June 30th, 2018.

Fixed Assets – Assets purchased or acquired for the purpose of a long-term use and not easily or quickly liquidated such as buildings, machinery, equipment, and furniture.

Full-Time Equivalent (FTE) – The number of employees needed to work the total numbers of hours worked in a week (40 hours) or a year (2,080 hours), in order to standardize employment numbers. For example, three employees who work a total of 4,160 hours would be equal to two FTEs.

Fund – An individual fiscal entity with revenues and expenses separated by different purposes with special restrictions or limitations. For example, the City has General Fund, Stormwater Management Fund, and Special Revenue Fund for the use of different purposes.

Fund Balance – The difference between assets and liabilities over the life of a fund.

General Fund – The primary operating fund for all of the City's financial resources for day-to-day activities excluding those that are required to be accounted for in another fund or with special restrictions.

Generally Accepted Accounting Principles (GAAP) – A common set of financial standards established by Financial Accounting Standards Board (FASB) that entities must follow when recording and reporting financial information as promulgated by various accounting standard setting bodies.

Governmental Accounting Standards Board (GASB) – An independent organization that establishes and improves the standards of accounting and reporting for US state and local governments.

Government Finance Officers Association (GFOA) – An organization that advocates for excellence of leadership in state and local government financial management by providing best practice guidance, consultation, recognition programs, research, and networking and training opportunities.

Grant – County, State, or Federal financial assistance funding in cash or in kind for a particular program.

Intergovernmental Revenues – The revenues obtain from other governments in form of grants, shared revenues, or payments in lieu of duplicated taxes.

Liability – A state of being responsible for debt or other financial obligations that must be liquidated, honored, or settled at a future date.

Modified Accrual Basis of Accounting – An accounting method under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the liabilities are incurred.

Non-Departmental Expenditures – Operating expenditures that are not directly attributable to a specific department but rather are the costs to the City as a whole such as various insurance liabilities, employee training, cultural programming, and contingency monies.

Non-Spendable Fund Balance – Funds that cannot be spent either because they are in a non-spendable form or they are required to be maintained intact for example, prepaid expenses or the inventory of trash bins for sale.

Objective – A desired accomplishment which can be measured and achieved within a given period of time. The achievement of the objective assists the City to reach its goals.

Operating Expenditures – Costs other than expenditures for personnel and capital outlays that the City incurs during day-to-day operation such as office supplies, travel expenses, and utility expenses.

Operating Transfers – Monetary transactions from one operating fund to another.

Ordinance – A formal legislative decree adopted by vote of the City Council to enact, amend, or repeal City law or to set tax rates, approve or amend the City budget, authorize appropriation of funds and award of contracts over a certain amount, and authorized borrowing by the City.

Pay-As-You-Go – A method of financing for capital expenditures through a contribution from the current operating fund.

Projected Budget – Estimated actual budget amounts for the relevant fiscal year.

Resolution – A written motion adopted by vote of the City Council to set direction or policy, express the sense of the Council on an issue, approve memorandums of understanding or agreements, making appointments, and for certain ceremonial purposes. Adoption, amendment, or repeal of the City Charter and annexation of property are substantive resolutions that have the force and effect of law.

Restricted Fund Balance – Funds that can only be spent for specific purposes due to restrictions imposed by grantors, laws, or regulations of other governments, or imposed by the City Charter, City Code, or other enabling legislation.

Revenue – Income that the City received or collected through tax payments, services provided, fines, forfeitures, shared revenues, interest income, or receipts from other governments.

Special Revenue Fund – A fund used to account for specific revenue sources and expenditures that are legally restricted to certain projects or programs, usually involving grants.

Speed Camera Fund – A fund used to account for proceeds from the City's Speed Camera citations and restricted for uses related to public safety and the safe speed program.

Stormwater Management – A means of controlling the quantity and quality of stormwater run-off. The City is responsible for managing the construction, maintenance, and repair of storm drains, inlets, and ditches to ensure compliance with state and federal requirements for erosion and pollution control.

Stormwater Management Fund – A fund that accounts for revenue and expenditure activity

related to stormwater management including costs of projects and personnel.

Tax Duplication – A state of affairs where both the County and City levy taxes on the taxpayers for services that only the City provides.

Unassigned Fund Balance – Net resources in the General Fund in-excess of the non-spendable, restricted, committed, and assigned fund balance

Appendix B

Ordinances

Introduced by: Councilmember Small

First Reading: May 10, 2023

Second Reading: May 17, 2023

CITY OF TAKOMA PARK, MARYLAND ORDINANCE NO. 2023-6

AN ORDINANCE ESTABLISHING THE TAX RATES FOR FISCAL YEAR 2024, BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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 2024 will exceed the constant yield tax rate of \$0.5183; and

WHEREAS, budget public hearings were held on April 19, 2023 and May 1, 2023.

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, 2023 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 | |
| Apartments | \$0.5522 per \$100 of assessed valuation |
| Commercial | \$0.5522 per \$100 of assessed valuation |
| Residential | \$0.5522 per \$100 of assessed valuation |
| Vacant | \$0.5522 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, 2023.

Adopted this 17th day of May, 2023, by roll-call vote as follows:

AYES: Fulcher, Dyballa, Gibson, Seamens, Honzak, Searcy
 NAYS: None
 ABSTAIN: Small
 ABSENT: None

CITY OF TAKOMA PARK, MARYLAND

ORDINANCE NO. 2023-7

AN ORDINANCE APPROVING AND ADOPTING THE STORMWATER MANAGEMENT
BUDGET FOR FISCAL YEAR 2024, BEGINNING JULY 1, 2023
AND ENDING JUNE 30, 2024

- 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 2024, a Stormwater Management fee shall be imposed on real property based on the revised the fee structure established in Fiscal Year 2022. All properties will be billed using the same fee structure. The fee has a base rate of \$25 per 500 square feet of impervious surface, calculated to be an amount sufficient to fund the Stormwater Management expenditures established by this Ordinance.
- 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 attached hereto and by reference made a part hereof is hereby adopted for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024. Said budget provides for an appropriation in the amount of \$781,781 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, 2023.

Adopted by roll-call vote this 17th day of May, 2023 as follows:

| | |
|----------|--|
| AYES: | Fulcher, Dyballa, Gibson, Seamens, Honzak, Small, Searcy |
| NAYS: | None |
| ABSENT: | None |
| ABSTAIN: | None |

Introduced by: Councilmember Honzak

First Reading: May 10, 2023
Second Reading: May 17, 2023

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2023-8**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2024,
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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 2024 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 19, 2023; 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 May 1, 2023; and

WHEREAS, in July 2021, the City received the first tranche of federal American Rescue Plan Act funding in the amount of \$8,731,862.26 through the State of Maryland, and the City received the second tranche of \$8,738,397.24 in American Rescue Plan Act (ARPA) funding from the State of Maryland in August 2022; and

WHEREAS, the five-year ARPA spending plan in the amount of \$17.5 million was adopted by the City Council in January 2022. The top priority of the ARPA spending plan was to allow the City to respond to the impacts of the pandemic and provide for the well-being of its residents, businesses and staff, and the City Council worked very closely with the City Manager to determine the best uses of ARPA funds following the guidelines created by the U.S. Department of the Treasury; and,

WHEREAS, after considering the recommended annual budget submitted by the City Manager on April 12 and the comments made at the aforementioned public hearings, the City Council has determined its priorities relative to the delivery of municipal services for Fiscal Year 2024; and

WHEREAS, the Council has amended the proposed budget by the attached reconciliation table;
and

WHEREAS, the Council and City Manager will work closely throughout the coming year to monitor revenues and expenditures to ensure the short and long-term fiscal health of the City and the appropriate use of the ARPA funds; and,

WHEREAS, it is the policy of the City Council to set the level of the General Fund Unassigned Fund reserve at 17% of the General Fund revenue totaling \$29 million, which would be equivalent to \$4.9 million; and

WHEREAS, in the FY 2024 budget, the General Fund unassigned reserve is projected to be \$4.1 million; however, that level is determined to be acceptable due to the inclusion in the budget of restricted and other reserves totaling \$7 million; and,

WHEREAS, the City Council maintains its commitment to a General Fund Unassigned Fund Balance of 17% of the General Fund revenue. As identified in Resolution 2018-24, the Council recognizes that this may require a "phase-in" period to help mitigate impacts on the local property tax rate and/or City programs and initiatives; and,

WHEREAS, the Council will continue to work toward reaching a level of 17% in future budgets, with a goal of doing so within a three-year period from the point at which the balance falls below the minimum.

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

SECTION 1. The budget attached hereto and by reference made a part hereof is hereby adopted for the year commencing on July 1, 2023 and ending June 30, 2024.

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

| Fund | Fiscal Year 2024 Appropriation |
|----------------------|--------------------------------|
| General Fund | \$ 31,294,353 |
| Special Revenue Fund | 2,119,471 |
| Speed Camera Fund | 1,725,682 |
| ARPA Fund | 7,942,446 |
| GRAND TOTAL | \$ 43,081,952 |

SECTION 3. Use of the following fund balance amount is hereby authorized to supplement other fund revenues and financing sources:

| Fund | Fiscal Year 2024 Appropriation |
|----------------------|--------------------------------|
| General Fund | \$2,272,542 |
| Special Revenue Fund | \$205,238 |
| ARPA Fund | \$7,941,346 |

SECTION 4. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$145,109 has been included in the Inter-Departmental budget unit of the General Fund.

SECTION 5. A five-year Capital Improvement Program for Fiscal Year 2024 through Fiscal Year 2028 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 6. The City Council hereby authorizes the transfer of \$550,000 from the General Fund Unassigned Reserve to the Equipment Replacement Reserve.

SECTION 7. The City Council hereby authorizes the transfer of \$50,000 from the General Fund Unassigned Reserve to the Emergency Reserve.

SECTION 8. The City Council hereby authorizes the transfer of \$200,000 from the General Fund Unassigned Reserve 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 2024 by Ordinance No. 2023-7.

SECTION 10. City Council will review budget revenues, expenditures and economic projections throughout the fiscal year.

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, 2023.

Adopted this 17th day of May, 2023 by roll-call vote as follows:

| | |
|----------|--|
| AYES: | Fulcher, Dyballa, Seamens, Honzak, Small, Searcy |
| NAYS: | Gibson |
| ABSTAIN: | None |
| ABSENT: | None |

Note: Underlining indicates amended language added at second reading.

Appendix C

Financial Forecast Report



City of Takoma Park, MD

General Government Financial Sustainability Study and Financial Forecast

FINAL REPORT

August 17, 2023



August 17, 2023

Mr. David Eubanks
Acting Deputy City Manager
City of Takoma Park
7500 Maple Avenue
Takoma Park, MD 20912

Subject: Financial Sustainability Modeling Study – Final Draft Report

Dear Mr. Eubanks,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this General Government Financial Sustainability Study (Study) Final Report, and the accompanying Financial Forecast in the Appendix of this Report, for the City of Takoma Park, MD (City). The report and the accompanying Financial Forecast describe our analyses and discusses the key findings and recommendations that support the City's core values and objectives.

It has been a pleasure working with you and Susan Cheung on this Study, and we thank you, City staff and the City Council for the support provided during this study.

Sincerely,



Michael Burton
Executive Vice President
(904) 923-1466
mburton@raftelis.com

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1. Introduction

Raftelis Financial Consultants, Inc (Raftelis) was engaged by the City of Takoma Park, MD (City) to perform a General Government Financial Sustainability Study (Study) for a ten-year projection period beginning in fiscal year (FY) 2023-24 (FY24). This report provides a summary of the results and findings of the Study and provides a recommended financial forecast to support the City's long-term financial sustainability.

This Report and the accompanying Forecast are based upon data and information provided to us by the City. Our analysis included such procedures as we considered necessary to evaluate the assumptions and data provided by the City. Based upon our examination, nothing came to our attention to indicate that the underlying assumptions used and data provided are anything other than reasonable. However, there will usually be differences between a projected and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Therefore, we recommend that this analysis be updated at a minimum of every three (3) years. However, because the analysis presented in this report indicates that to avoid borrowing the City's operations and maintenance (O&M) budget will need to be reduced by 2.6% from the projected budget at 94% execution in FY27, we recommend that this analysis be updated in FY26 to determine in such a reduction will still be warranted at that time. We have no responsibility to update this Report or the accompanying Forecast for events and circumstances occurring after the date of this report.

2. Study Objectives

The primary objective of the Study was to prepare a financial projection for the City to evaluate the long-term financial sustainability of the City's projected financial operations. The work plan included the following major components:

- Create a ten-year financial plan to ensure long-term financial sustainability and compliance with internal financial policies for the General Fund;
- Define a base scenario of the "Status Quo" for the General Fund (no change from the FY2022-2023 property tax rate of 0.5397), which will provide a clear diagnostic picture of the financial health of the General Fund over a ten-year planning period under baseline assumptions;
- Evaluate alternative scenarios to measure the sensitivity of the City's financial projections to key assumptions including growth in developed property and property values, cost escalation rates, and any other variables prioritized by City staff; and
- Develop a financial sustainability model (Model) constructed specifically to the City's financial operation and using the Model to analyze scenarios and produce visual outputs for City staff's use in supporting budget discussions with City Council.

3. Financial Plan – General Fund

The first step in the Study was to gather financial data for the City's General Fund which was provided to us by City staff. We then entered the data into our interactive General Fund Financial Sustainability Model (Model). The model consists of a ten-year cash flow projection of all of the revenues, operations expenses and capital expenses of the General Fund over a ten-year projection period.

The next step was the development of a financial plan for the General Fund. This included identifying any potential revenue shortfalls under a "Status Quo" scenario, described in Section 3.2, and then to evaluate several scenarios of property tax rate increases and/or capital costs escalation percentages and operations and maintenance

(O&M) cost reductions to generate sufficient revenues to fund the assumed O&M costs and capital costs (with no borrowing) in each year of the projection period and ensure the Unassigned Fund Balance remains at or above the target balance in each year of the projection period. The final recommended scenario incorporating the adopted FY24 Budget is presented in this report.

3.1. Minimum Unassigned Fund Balance

The City has an adopted policy to maintain the Unassigned Fund Balance at 17% of revenues, (which equates to approximately 2 months of revenues). However, due to budgetary issues, in the past several years the City has maintained a minimum fund balance of approximately \$3.000 million each year. Although it varies from city to city, most cities use 2 months (or about 17%) of O&M expense or revenues as a minimum unassigned reserve fund balance.

Also, the Governmental Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Therefore, in all of the scenarios presented herein, we have ramped up the minimum Unassigned Fund Balance from \$3.0 million in FY24 to 17% of revenues in FY33 and we recommend that the City adopt such a plan and at such time as the Unassigned Fund Balance reaches 17% of revenue to maintain it at that level going forward.

3.2. Status Quo Scenario

The Status Quo Scenario is the projection of revenues and expenses assuming the following:

1. No changes are made to the FY23 property tax rate of 0.5397 per \$100 of taxable property value throughout the projection period,
2. Operating expenses are escalated from the adopted FY24 budget at inflationary rates, and
3. The City's capital plan is executed at the adopted FY24 budget amount each year of the projection period.

The Status Quo Scenario is effectively a diagnostic evaluation of the financial condition of the General Fund over a ten-year projection period.

The first step in developing a long-term financial plan is to understand what the projection of revenues and expenses would be if no changes are made to the FY23 property tax rate of 0.5397 per \$100 of taxable property value, and if operating expenses are escalated at inflationary rates from the adopted FY24 budget, and the City's capital plan for FY23 – FY33 is executed as budgeted. Therefore, we first developed a Status Quo Scenario based upon the above assumptions. It is effectively a diagnostic evaluation of the financial condition of the General Fund over a ten-year projection period.

This analysis showed that if no action is taken in FY24 to adjust the property tax rate from the FY23 rate of 0.5397 per \$100 of taxable property value, the General Fund will have a negative cash flow resulting in declining unassigned fund balance. In fact, the unassigned fund balance will go below the minimum fund balance target in FY26 and will be depleted completely by FY29. Therefore, it is imperative for the City to take action to ensure that the General Fund will be financially sustainable throughout the ten-year projection period.

3.3. Alternative Scenarios

We then developed a number of alternative scenarios suggested by individual City Council members that would provide sufficient revenue to cover all of the General Fund's expenses in every year of the projection period, and that would maintain the unassigned fund balance at or above the minimum fund balance target.

The scenarios differed in the following variable assumptions:

- Property tax rate,
- Capital projects execution percentage, and
- Timing and amount of required reduction in operations and maintenance expense in order to avoid borrowing to fund capital projects

The alternative scenarios evaluated were based upon combinations of the above referenced variables that were suggested by individual City Council members.

During the development of the alternative scenarios, we discussed with City staff other objectives of the analysis that included the following:

1. There will not be any borrowing to fund capital projects in any year of the projection period.
2. We discussed the fact that typically, only from 70% to 80% of capital budgets are executed by most cities. This can be caused by a number of factors, including permitting delays, procurement delays, weather delays, etc. Therefore, for all scenarios considered, we assumed an 80% execution rate for the CIP over the projection period.
3. We evaluated the City's historical actual versus budgeted expenses and determined that actual expenses in recent years have typically been in the range of 94% of budgeted expenses. Therefore, for all scenarios evaluated, we assumed a 94% execution rate for operating expenses as compared to budgeted operating expenses over the projection period.
4. We reviewed the increase in taxable property value for the past several years and determined that taxable property value should be increased by 4% annually throughout the projection period.

The results of the Status Quo Scenario and the Alternative Scenarios considered were delivered to the City during the project and are not included in this report.

3.4. Recommended Scenario

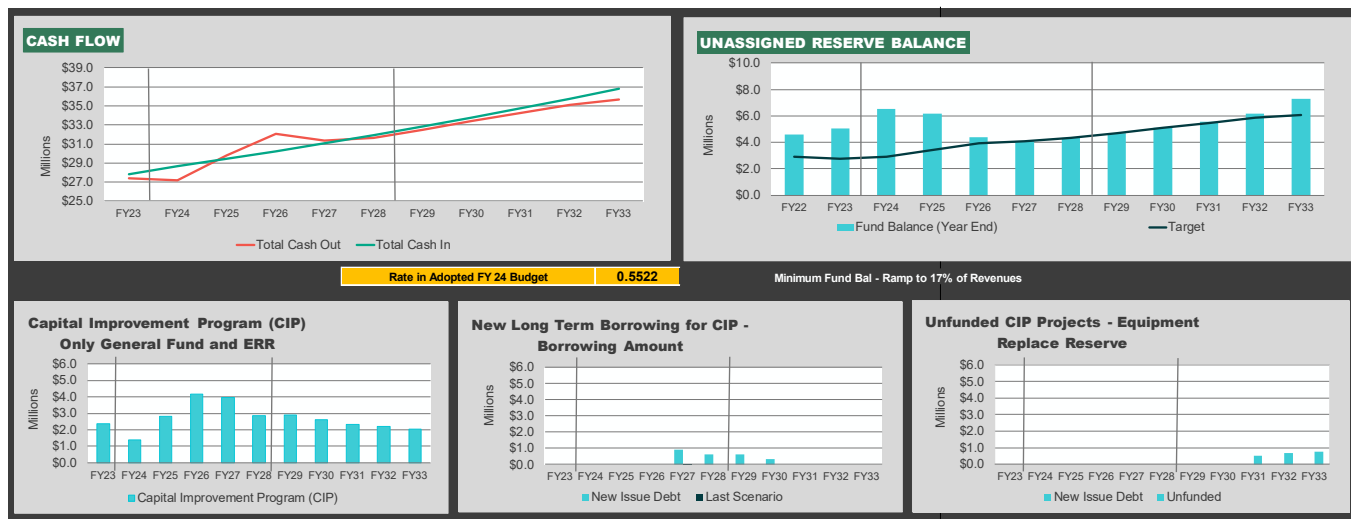
After consideration of the alternative scenarios evaluated, City staff informed us of the specific assumptions to be included in the Recommended Scenario. We developed the Recommended Scenario in two (2) steps. First, we developed an Initial Scenario with the following assumptions:

1. The recommended scenario includes the adopted FY24 budget.
2. The FY24 adopted property tax rate of \$0.5522 per \$100 of taxable property value was assumed in each year of the projection period,
3. O&M costs were assumed to be executed at 94% of budget in all years of the projection period, and
4. The Capital Improvement Program (CIP) is assumed to be escalated by 3% per year in all years of the projection period and executed at 100% in FY24 and 80% in all subsequent years of the projection period.

The graphical results of this Initial Scenario are presented on the following page:

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Initial Scenario (included need for new borrowing in FY 27 – FY30)



The upper left graph shows that after the cash funding of a number of capital projects in FY26, the cash flow is positive for FY27 – FY33 (Cash in is higher than Total Cash Out). This is reflected in the Fund Balance graphs in the upper right by the relatively constant increase in fund balance from FY27 – FY33.

However, as can be seen in the middle bottom graph, borrowing will be required to fund capital projects in FY27 – FY30. Also, the lower right graph shows some unfunded Equipment Replacement Reserve projects in FY31 – FY33. However, the unfunded amounts are relatively small and far in the future. If by FY29 those projects are still projected to not be fundable with the ERR reserve, the City can increase the contribution from the General Fund to the ERR reserve to provide sufficient funding for those projects.

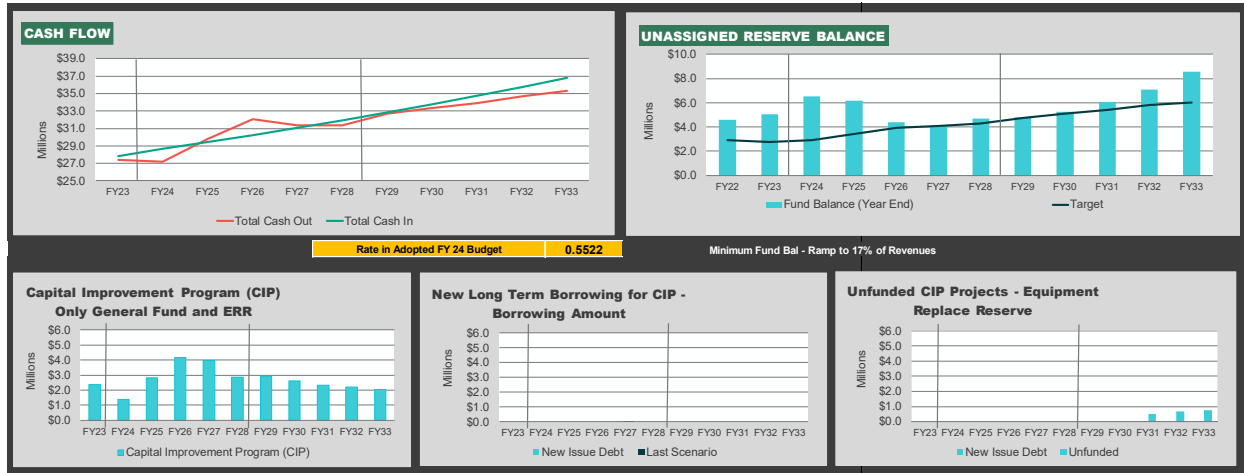
Because the City desired a financial plan that does not require borrowing to fund capital projects, we determined that:

1. If O&M costs can be reduced by 2.60% of the projected budgets at 94% execution in FY27 and FY28 (or a reduction of \$752,000 and \$775,00 respectively), and
2. And if O&M costs can then be reduced by 0.61% of the projected budgets at 94% execution each fiscal year from FY29 through FY33 (or a reduction of \$186,000, \$192,000, \$198,000, \$204,000, and \$204,000 in those years respectively), then
3. The borrowing can be eliminated while preserving Unassigned Fund Balance at or above the minimum target balance throughout the projection period.

Therefore, the results for the Recommended Scenario are presented graphically below, followed by the Global Assumptions for all Scenarios Evaluated, which is followed by specific Assumptions for the Recommended Scenario on the following page.

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Recommended Scenario



Note: This Study was completed during FY23, therefore it started with the audited unassigned fund balance at the end of FY22, which is the beginning unassigned fund balance at the beginning of FY23. Therefore, revenues and expenses during FY23 are included in the analysis, and the FY23 budget for revenues and expenses were assumed for FY23.

Following are Global Assumptions for All Scenarios Evaluated (determined in consultation with City staff):

Global Assumptions for All Scenarios Evaluated:

| | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Property Tax Revenues - Growth Rates: | | | | | | | | | | |
| Growth in Assessed Values | 4.10% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Additional Real Property Growth | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Growth in Taxable Property Value | 4.10% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Other Revenues - Escalation Rates: | | | | | | | | | | |
| Growth in Income Tax Revenues | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% |
| Growth in Intergovernment in Lieu of Police | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Growth in Intergovernmental -Cable Fees | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% | -7.00% |
| Growth in in all Other Intergovernmental | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Average Annual Growth in all Intergovernmental | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% | 0.34% |
| Growth in Real Property Taxes | 7.13% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Overall Assumed Growth in Other Revenues | -2.57% | 2.21% | 2.22% | 2.22% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.24% |
| Operating Expenses -Escalation Rates: | | | | | | | | | | |
| Personnel | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| All Other Operating Expenses | 4.00% | 4.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.50% |
| Capital Projects - Escalation Rates | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |

Following are Specific Assumptions for the Recommended Scenario:

Specific Assumptions for the Recommended Scenario

| | | | | | | | | | | | |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | The Property Tax Rate per \$100 of Taxable Value | 0.5397 | 0.5522 | 0.5522 | 0.5522 | 0.5522 | 0.5522 | 0.5522 | 0.5522 | 0.5522 | 0.5522 |
| 2 | The City has been maintaining a minimum Unassigned Reserve Fund Balance of \$3.0 million, which is below the Governmental Finance Officers Associations (GFOAs) recommendation and industry practice. Therefore, in order to come into compliance with the GFOA and industry practice, the minimum Unassigned Reserve Fund Balance is ramped up from 10% of Revenues in FY24 to 17% of revenues in FY33. | | | | | | | | | | |
| 3 | It is assumed that the execution rate for the CIP will be 100% in FY23 and FY24 and 80% in each subsequent year of the projection period. This is something that is typically realized by most governmental organizations and is typically caused by a number of factors including permitting delays, weather delays, procurement delays, staff shortages, etc. | | | | | | | | | | |
| 4 | It was determined that a reduction in FY27 and FY28 of -2.60% from the projected budgets for FY27 and FY28 and a reduction of -0.61% from the projected budgets in each year from FY29 - FY33 will 1) maintain the Unassigned Reserve Fund balance at or above the minimum target level in each year of the projection period, and 2) avoid the need for borrowing to fund the CIP in each year of the projection period. These adjustments will remain throughout the projection period. | | | | | | | | | | |
| 4 | Results: The results of this scenario are presented in the graphical output of our Financial Sustainability Model above and the table below presents the key results of this analysis in numerical format. | | | | | | | | | | |

A Summary of Results for the Recommended Scenario is presented below, followed by a Pro-forma projection of revenues and expenses for the General Fund for FY24 – FY33 (in millions).

Summary of Results for the Recommended Scenario:

| Fiscal Years ----> | | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 |
|--------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | Property Tax Revenue | 14.816 | \$15.874 | \$16.492 | \$17.135 | \$17.804 | \$18.499 | \$19.222 | \$19.974 | \$20.757 | \$21.570 | \$22.416 |
| 2 | Annual Percentage Increase | NA | 7.14% | 3.89% | 3.90% | 3.90% | 3.90% | 3.91% | 3.91% | 3.92% | 3.92% | 3.92% |
| 3 | Intergovernmental Revenue | \$6.480 | \$6.480 | \$6.484 | \$6.491 | \$6.502 | \$6.516 | \$6.532 | \$6.551 | \$6.572 | \$6.596 | \$6.622 |
| 4 | Annual Percentage Increase | NA | 0.00% | 0.06% | 0.11% | 0.17% | 0.22% | 0.25% | 0.29% | 0.32% | 0.37% | 0.39% |
| 5 | Other Revenue | \$6.508 | \$6.342 | \$6.482 | \$6.625 | \$6.771 | \$6.922 | \$7.077 | \$7.235 | \$7.397 | \$7.563 | \$7.733 |
| 6 | Total Revenue | \$27.804 | \$28.696 | \$29.458 | \$30.251 | \$31.077 | \$31.937 | \$32.831 | \$33.760 | \$34.726 | \$35.729 | \$36.771 |
| 7 | Annual Percentage Increase in Revenue | NA | 3.21% | 2.66% | 2.69% | 2.73% | 2.77% | 2.80% | 2.83% | 2.86% | 2.89% | 2.92% |
| 8 | Baseline CIP @ 100% Execution | \$2.387 | \$1.372 | \$3.399 | \$4.918 | \$4.553 | \$3.426 | \$3.431 | \$3.038 | \$2.632 | \$2.421 | \$2.152 |
| 9 | Escalated CIP @ 100% Execution | \$2.387 | \$1.372 | \$3.501 | \$5.218 | \$4.975 | \$3.576 | \$3.643 | \$3.283 | \$2.931 | \$2.761 | \$2.544 |
| 10 | Active CIP Execution % in the Model | 100% | 100% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |
| 11 | Active CIP in the Model | \$2.387 | \$1.372 | \$2.801 | \$4.174 | \$3.980 | \$2.861 | \$2.914 | \$2.626 | \$2.345 | \$2.209 | \$2.035 |
| 12 | Reduction in Total Escalated CIP (FY24 - FY33) | \$0.000 | \$0.000 | -\$0.700 | -\$1.044 | -\$0.995 | -\$0.715 | -\$0.729 | -\$0.657 | -\$0.586 | -\$0.552 | -\$0.509 |
| 13 | Total Baseline O&M Expenses at 100% execution | \$26.948 | \$28.024 | \$28.959 | \$29.879 | \$30.758 | \$31.662 | \$32.593 | \$33.553 | \$34.542 | \$35.557 | \$36.808 |
| 14 | O&M Expenses at 94% of Budget | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.913 | \$29.762 | \$30.637 | \$31.540 | \$32.469 | \$33.424 | \$34.600 |
| 15 | Percent Reduction in O&M Expense from Budget | 0.00% | 0.00% | 0.00% | 0.00% | -2.60% | -2.60% | -0.61% | -0.61% | -0.61% | -0.61% | -0.61% |
| 16 | Reduction in O&M Expense from budget in FY27 & FY29 that are maintained into future years | \$0.000 | \$0.000 | \$0.000 | \$0.000 | -\$0.752 | -\$0.775 | -\$0.186 | -\$0.192 | -\$0.198 | -\$0.204 | -\$0.211 |
| 17 | Total O&M Expense | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.161 | \$28.987 | \$30.451 | \$31.348 | \$32.271 | \$33.220 | \$34.389 |
| 18 | Annual Percentage Increase in O&M Expense | NA | 4.00% | 3.33% | 3.18% | 0.27% | 2.93% | 5.05% | 2.95% | 2.94% | 2.94% | 3.52% |
| 19 | Debt Service | \$0.741 | \$0.742 | \$0.740 | \$0.555 | \$0.557 | \$0.559 | \$0.559 | \$0.557 | \$0.555 | \$0.558 | \$0.390 |
| 20 | Cash Funded Capital | \$1.319 | \$0.117 | \$1.847 | \$3.397 | \$2.697 | \$1.788 | \$1.681 | \$1.422 | \$1.070 | \$0.915 | \$0.693 |
| 21 | Total Expenditures, including Debt Service and Cash Funded Capital | \$27.391 | \$27.202 | \$29.808 | \$32.038 | \$31.415 | \$31.334 | \$32.691 | \$33.327 | \$33.896 | \$34.693 | \$35.472 |
| 22 | Annual Percentage Increase in Overall O&M Expenses | NA | -0.69% | 9.58% | 7.48% | -1.94% | -0.26% | 4.33% | 1.95% | 1.71% | 2.35% | 2.25% |
| 23 | Total Reduction in O&M and Capital from Annual Budget in Each Fiscal Year of the Projection Period (Row 12 + Row 16) | \$0.000 | \$0.000 | -\$0.700 | -\$1.044 | -\$1.747 | -\$1.490 | -\$0.915 | -\$0.849 | -\$0.784 | -\$0.756 | -\$0.720 |

A Pro-forma Projection of Revenues and Expenses for the General Fund for FY24 – FY33 is presented on the following page:

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Pro-forma Projection of Revenues and Expenses (in millions)

| | FY 2022-23 Budget | FY 2023-24 Budget | FY 2024-25 Forecast | FY 2025-26 Forecast | FY 2026-27 Forecast | FY 2027-28 Forecast | FY 2028-29 Forecast | FY 2029-30 Forecast | FY 2030-31 Forecast | FY 2031-32 Forecast | FY 2032-33 Forecast |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 Revenues: | | | | | | | | | | | |
| 2 Operating Revenues | | | | | | | | | | | |
| 3 Property Tax Revenues | \$14.816 | \$15.874 | \$16.492 | \$17.135 | \$17.804 | \$18.499 | \$19.222 | \$19.974 | \$20.757 | \$21.570 | \$22.416 |
| 4 Total Operating Revenues | \$14.816 | \$15.874 | \$16.492 | \$17.135 | \$17.804 | \$18.499 | \$19.222 | \$19.974 | \$20.757 | \$21.570 | \$22.416 |
| 5 Other Operating Revenues | | | | | | | | | | | |
| 6 Intergovernmental Revenue | \$6.480 | \$6.480 | \$6.484 | \$6.491 | \$6.502 | \$6.516 | \$6.532 | \$6.551 | \$6.572 | \$6.596 | \$6.622 |
| 7 Other Operating Revenues | 6.503 | 6.336 | 6.476 | 6.620 | 6.767 | 6.918 | 7.072 | 7.230 | 7.391 | 7.556 | 7.725 |
| 8 Total Other Operating Revenues | \$12.983 | \$12.816 | \$12.960 | \$13.111 | \$13.269 | \$13.434 | \$13.604 | \$13.781 | \$13.963 | \$14.152 | \$14.347 |
| 9 Plus: Interest Earnings of Average Fund Balance | 0.005 | 0.006 | 0.006 | 0.005 | 0.004 | 0.004 | 0.005 | 0.005 | 0.006 | 0.007 | 0.008 |
| 10 Total Revenues | \$27.804 | \$28.696 | \$29.458 | \$30.251 | \$31.077 | \$31.937 | \$32.831 | \$33.760 | \$34.726 | \$35.729 | \$36.771 |
| 11 Expenditures: | | | | | | | | | | | |
| 12 O&M Expenses (Budget) | \$26.948 | \$28.024 | \$28.959 | \$29.879 | \$30.758 | \$31.662 | \$32.593 | \$33.553 | \$34.542 | \$35.557 | \$36.808 |
| 13 O&M Expenses (at 94% of Budget) | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.913 | \$29.762 | \$30.637 | \$31.540 | \$32.469 | \$33.424 | \$34.600 |
| 14 Reduction in O&M Expenses per Financial Plan | 0.000 | 0.000 | 0.000 | 0.000 | -0.752 | -0.775 | -0.186 | -0.192 | -0.198 | -0.204 | -0.211 |
| 15 O&M Expenses After Reduction per Financial Plan | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.161 | \$28.987 | \$30.451 | \$31.348 | \$32.271 | \$33.220 | \$34.389 |
| 16 Plus: Cash Funded Capital | 1.319 | 0.117 | 1.847 | 3.397 | 2.697 | 1.788 | 1.681 | 1.422 | 1.070 | 0.915 | 0.693 |
| 17 Plus: Debt Service | 0.741 | 0.742 | 0.740 | 0.555 | 0.557 | 0.559 | 0.559 | 0.557 | 0.555 | 0.558 | 0.390 |
| 18 Total Expenditures | \$27.391 | \$27.202 | \$29.808 | \$32.038 | \$31.415 | \$31.334 | \$32.691 | \$33.327 | \$33.896 | \$34.693 | \$35.472 |
| 19 Net Income | \$0.413 | \$1.494 | -\$0.350 | -\$1.787 | -\$0.338 | \$0.603 | \$0.140 | \$0.433 | \$0.830 | \$1.036 | \$1.299 |
| 20 Fund Balance (Beginning Year) | \$4.619 | \$5.032 | \$6.526 | \$6.176 | \$4.389 | \$4.051 | \$4.654 | \$4.794 | \$5.227 | \$6.057 | \$7.093 |
| 21 Plus: Net Income | 0.413 | 1.494 | -0.350 | -1.787 | -0.338 | 0.603 | 0.140 | 0.433 | 0.830 | 1.036 | 1.299 |
| 22 Fund Balance (Year End) | \$5.032 | \$6.526 | \$6.176 | \$4.389 | \$4.051 | \$4.654 | \$4.794 | \$5.227 | \$6.057 | \$7.093 | \$8.392 |
| 23 Minimum Unassigned Fund Balance | \$2.739 | \$2.924 | \$3.428 | \$3.925 | \$4.084 | \$4.308 | \$4.740 | \$5.082 | \$5.423 | \$5.811 | \$6.030 |
| 24 Excess(Deficit) Unassigned Fund Balance | \$2.293 | \$3.602 | \$2.748 | \$0.464 | -\$0.033 | \$0.346 | \$0.054 | \$0.145 | \$0.634 | \$1.282 | \$2.362 |

4. Conclusion and Recommendations

After reviewing the Status Quo Scenario, all of the alternative scenarios considered and the Recommended Scenario we have drawn the following conclusion and make the following recommendations:

1. Conclusion:

- The Status Quo Scenario projections show that the FY23 property tax rate of 0.5397 per \$100 of taxable property value will not generate sufficient revenue to fund all of the General Fund's projected operating expenses and capital projects over the ten-year projection period while maintaining the unassigned fund balance at or above the minimum fund balance target throughout the projection period.

2. Recommendations:

- In order for the City's General Fund to be sustainable over the ten-year projection period, we recommend the following:
 - Adopt a policy to ramp up the minimum unassigned fund balance from \$3.0 million in FY24 to 17% of revenues in FY33 as discussed in Section 3.1,
 - Continue the FY24 adopted Property Tax Rate of 0.5522 per \$100 of taxable property value for all subsequent years in the projection period,
 - Execute the O&M Budget at 94% of budget for all years in the projection period,
 - Execute the CIP at 100% of the budgeted amount for FY24 and at 80% of the budgeted amounts (as escalated at 3% per year) for all subsequent years in the projection period.

- v. Reduce O&M expense by 2.60% of the projected budgets (at 94% execution) in FY27 and FY28 (or a reduction of \$752,000 and \$775,00 respectively), and then reduce O&M expenses by 0.61% of the projected budgets (at 94% execution) each fiscal year from FY29 through FY33 (or a reduction of \$186,000, \$192,000, \$198,000, \$204,000, and \$204,000 in those years respectively), then
- vi. Review this financial sustainability analysis every three (3) years to make adjustments to the financial plan as events may occur differently from projected. However, because the analysis presented in this report indicates that to avoid borrowing the City's operations and maintenance (O&M) budget will need to be reduced by 2.6% from the projected budget at 94% execution in FY27, we recommend that this analysis be updated in FY26 to determine in such a reduction will still be warranted at that time based upon how actual events occur compared to the projections in this analysis.

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5. APPENDIX – FINANCIAL FORECAST

August 17, 2023

This Forecast is based upon data and information provided to us by the City. Our analysis included such procedures as we considered necessary to evaluate the assumptions and data provided by the City to be used in the presentation of the forecast. Based upon our examination, nothing came to our attention to indicate that the underlying assumptions used and data provided are anything other than reasonable. However, there will usually be differences between a forecast and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this Forecast for events and circumstances occurring after the date of this Forecast.

5.1. Purpose

The Five-Year Financial Forecast (Forecast) for the City of Takoma Park (City) spans from Fiscal Years (FY) 2023-24 to FY 2027-28. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating future revenues and expenditures and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision making regarding operational and capital improvement resources. The Forecast is not only a necessary strategic planning tool for financial sustainability, but also ensures the City's compliance with current best practices across other local governmental entities.

By developing this Forecast and planning to update it every three (3) years, the City is beginning the process to implement sound financial policies to weather any unforeseen economic downturns. The City is required to adopt a balanced budget each fiscal year, and this Forecast should be updated periodically in conjunction with the preparation of the Budget to make adjustments to the financial plan as events may occur differently from projected. For the development of the budget for FY 2023-24, the City developed strategies to address shortfalls projected in the Forecast.

The Forecast is not a budget and does not include any change in current service levels. Instead, it is a planning tool to identify the opportunities and challenges over a longer time frame and take appropriate measures to address those challenges and opportunities, which will include enhanced revenue resulting from continued economic growth and cost control initiatives.

5.2. Methodology and Assumptions

The FY 2023-24 Adopted Budget was used as the basis to forecast revenues and expenditures five-years forward. Revenues were forecasted based upon assumptions for growth in taxable property values as the basis for projected property tax revenues. Other revenues were projected based upon consultation with City staff as to expected growth by category of revenue. Expenses were projected based upon application of cost escalation factors, determined in consultation with City staff, for each category of expense. Capital costs were based upon a schedule of capital projects provided by City staff in current year dollar values and escalated in future years based upon escalation factors determined in consultation with City staff.

It is important to note that the scope of this financial forecast was limited to the General Fund including the Equipment Replacement Reserve and Unassigned Reserve and did not include the following funds:

1. Facility Maintenance Reserve
2. Debt Proceeds on Hand
3. Special Revenue Fund

4. Federal ARPA Fund
5. Speed Camera Fund
6. Special Revenue Fund, or the
7. Stormwater Fund

Note: This Study was completed during FY23, therefore it started with the audited unassigned fund balance at the end of FY22, which is the beginning unassigned fund balance at the beginning of FY23. Therefore, revenues and expenses during FY23 are included in the analysis, and the FY23 budget for revenues and expenses were assumed for FY23.

5.3. Key Findings

Current Property Tax Rate - In our evaluation of the forecast without any adjustments to 1) the FY 2022-23 property tax rate of 0.5397 per \$100 of taxable property value, or 2) FY 2023-24 budgeted operations and maintenance (O&M) costs, or 3) capital costs (the Status Quo Forecast), the forecast showed that the current property tax rate will not generate sufficient revenue to fund all of the General Fund's operating expenses and capital projects and maintain the Unassigned Fund Balance at or above the minimum fund balance target throughout the forecast period.

Minimum Unassigned Fund Balance - We also observed that the City has an adopted policy to maintain the Unassigned Fund Balance at 17% of revenues, (which equates to approximately 2 months of revenues). However, due to budgetary issues, in the past several years the City has maintained a minimum fund balance of approximately \$3.000 million each year. Although it varies from city to city, most cities use two (2) months (or about 17%) of O&M expense or revenues as a target minimum unassigned reserve fund balance.

Also, the Governmental Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Therefore, we have ramped up the minimum Unassigned Fund Balance from \$3.0 million in FY24 to 17% of revenues in FY 2032-33 and we recommend that the City adopt such a plan; and at such time as the Unassigned Fund Balance reaches 17% of revenue to maintain it at that level going forward.

No Borrowing for Capital Projects - It was the desire of the City that no borrowing be required during the term of the forecast. Therefore, after evaluating the Status Quo Forecast, we made adjustments to the adopted FY2023-24 budget as follows to achieve financial sustainability throughout the forecast period and to avoid the need to borrow fund for capital projects. Those adjustments were as follows:

1. Continue the FY24 adopted Property Tax Rate of 0.5522 per \$100 of taxable property value for all subsequent years in the projection period,
2. Assumed execution of the capital improvement program (CIP) at 100% of the budgeted amount for FY24 and at 80% of the budgeted amounts (as escalated at 3% per year) for all subsequent years in the projection period,
3. Based all O&M projections on the adopted FY24 Budget,
4. Adjusted the O&M expenses to 94% of the budget amount for each year in the forecast. This was done based upon an analysis of the City's Actual vs Budgeted expenses for the General Fund for the past several years, during which time the actual expenses was in the range of 94%,
1. Reduced O&M expense of 2.60% of the projected O&M budgets (at 94% execution) in FY27 and FY28 (or a reduction of \$752,000 and \$775,00 respectively), in order to free up cash to fund capital projects that otherwise would require new debt to fund.

The results of the Forecast, Based upon those adjustments are presented in the following sections.

5.3.1. Revenues

The first task in the development of a Financial Forecast is to develop a projection of revenues. The forecast includes the following assumptions:

1. Modest growth in property values of 4.1% in FY 2023-24 and 4.0% each year for the remainder of the forecast period based upon an analysis of recent history.
2. An increase in the Real Property Tax rate per \$100 of taxable property value from 0.5397 in FY 2022-23 to the adopted rate of 0.5522 in FY 2023-24 and that property tax rate is held constant for the remaining years in the forecast period.
3. Personal Property and Rr & Public Utilities tax rates were 1.55 and 1.57 per \$100 of property value in FY 2022- 23 and were held at those levels in FY 2023- 24 and in all remaining years of the forecast period.
4. Property tax revenue is projected by applying the applicable property tax rate per \$100 of taxable property value to the projected taxable property value in each year of the forecast period.
5. The forecast includes growth in other revenues as follows, based upon consultation with City staff:

| Other Taxes: | Annual Escalation Rate |
|-------------------------------------|------------------------|
| Penalties & Interest - Delinquent | 2.6% |
| Admission & Amusement | 2.6% |
| Additions & Abatements ¹ | 2.6% |
| Highway | 2.6% |
| Income Tax | 2.6% |
| Other Operating Revenues: | |
| Licenses and Permits | 1.0% |
| Intergovernmental in Lieu Of Police | 0.0% |
| Intergovernmental -Cable Fees | -7.0% |
| Other Intergovernmental | 2.0% |
| Fines & Forfeitures | 1.0% |
| Miscellaneous – Other | 1.0% |

A projection of revenues over the forecast period is presented in Table 1 on the following page, followed by Section 5.3.2, which discusses the projection of expenditures:

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¹ Additions & Abatements are property tax refunds to homeowners and as such have the effect of actually reducing the overall increase in revenue.

Table 1 – General Fund Revenue by Category (in millions)

| | Revenue Category | FY 2022-23 Budget | FY 2023-24 Budget | FY 2024-25 Forecast | FY 2025-26 Forecast | FY 2026-27 Forecast | FY 2027-28 Forecast |
|----|-------------------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| 1 | Property Tax | \$14.816 | \$15.874 | \$16.492 | \$17.135 | \$17.804 | \$18.499 |
| 2 | Penalties & Interest - Delinquent | 0.045 | 0.075 | 0.077 | 0.079 | 0.081 | 0.083 |
| 3 | Admission & Amusement | 0.075 | 0.095 | 0.097 | 0.100 | 0.103 | 0.106 |
| 4 | Additions & Abatements | -0.030 | -0.020 | -0.021 | -0.022 | -0.023 | -0.024 |
| 5 | Highway | 0.510 | 0.635 | 0.652 | 0.669 | 0.686 | 0.704 |
| 6 | Income Tax | 3.900 | 4.000 | 4.104 | 4.211 | 4.320 | 4.432 |
| 7 | Licenses and Permits | 0.074 | 0.066 | 0.067 | 0.068 | 0.069 | 0.070 |
| 8 | Intergovernmental in Lieu Of Police | 4.021 | 4.021 | 4.021 | 4.021 | 4.021 | 4.021 |
| 9 | Intergovernmental -Cable Fees | 0.540 | 0.502 | 0.467 | 0.434 | 0.404 | 0.376 |
| 10 | Other Intergovernmental | 1.919 | 1.957 | 1.996 | 2.036 | 2.077 | 2.119 |
| 11 | Fees | 1.162 | 0.935 | 0.944 | 0.953 | 0.963 | 0.973 |
| 12 | Fines & Forfeitures | 0.164 | 0.164 | 0.166 | 0.168 | 0.170 | 0.172 |
| 13 | Interest Earnings | 0.005 | 0.006 | 0.006 | 0.005 | 0.004 | 0.004 |
| 14 | Miscellaneous - Other | 0.603 | 0.386 | 0.390 | 0.394 | 0.398 | 0.402 |
| 15 | Total | \$27.804 | \$28.696 | \$29.458 | \$30.251 | \$31.077 | \$31.937 |
| 16 | Overall Growth Rate | | 3.21% | 2.66% | 2.69% | 2.73% | 2.77% |

5.3.2. Expenditures

When the forecast was computed at 100% of O&M costs and 100% of Capital Costs, the results were that the revenues produced (as documented in the prior section) were not sufficient to cover all of the projected O&M costs, cash funded capital costs and existing debt service, and to maintain the Unassigned Fund Balance at or greater than the minimum fund balance requirement.

Therefore, in order to develop a financial forecast that is sustainable over the forecast period, we determined that

2. Capital projects would need to be funded at an execution rate of 100% in FY2023-24 and at 80% in FY 2024-25 and in each of the remaining years of the forecast period, and
3. Expenses would need to be funded at 94% of budgeted expenses.
4. Because the City desired to have no borrowing in the forecast, it was determined that a reduction of 2.60% of the projected O&M budgets (at 94% execution) in FY27 and FY28 (or a reduction of \$752,000 and \$775,00 respectively), would free up cash to fund capital projects that otherwise would require new debt to fund.

The adjustments to capital costs are consistent with common experience of many cities in terms of the percent of capital projects that are actually funded compared to budget, and based upon our evaluation of the City's recent historical actual versus budgeted operating expenses we determined that actual operating expenses have historically been in the range of 94% of budgeted operating expenses, which is expected because of vacancies and more efficient execution of tasks associated with the budget. Therefore, we assumed a 94% execution rate for operating expenses as compared to budgeted operating expenses in each year of the forecast period.

After making the above referenced adjustments for execution percentages for Capital and O&M costs, when the forecast was calculated, borrowing was required in FY 2026-27 and FY 2027-28. However, the City desired a

financial plan with no borrowing. So, we determined that a reduction of 2.60% of the projected O&M budgets (at 94% execution) in FY 2026-27 and FY2027-28 (or a reduction of \$752,000 and \$775,00 respectively) would result in a sustainable financial plan throughout the forecast period that will cover all O&M expenses, capital costs without the need to borrow, and will maintain fund balance at or above the minimum fund balance target.

Table 2 below presents the expenditures based upon the adjustments discussed above.

Table 2. Expenditures (in millions)

| | Expense Category | FY 2022-23 Budget | FY 2023-24 Budget | FY 2024-25 Projection | FY 2025-26 Projection | FY 2026-27 Projection | FY 2027-28 Projection |
|----|---|----------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | 1000 General Government | \$4.255 | \$4.500 | \$4.650 | \$4.805 | \$4.950 | \$5.098 |
| 2 | 2000 Police | 8.795 | 9.300 | 9.584 | 9.876 | 10.173 | 10.478 |
| 3 | 3000 Public Works | 5.837 | 5.904 | 6.103 | 6.308 | 6.498 | 6.693 |
| 4 | 4000 Recreation | 2.021 | 2.117 | 2.186 | 2.257 | 2.325 | 2.395 |
| 5 | 5000 Community Development | 2.061 | 2.593 | 2.679 | 2.769 | 2.852 | 2.937 |
| 6 | 6000 Communication / Media | 0.800 | 0.821 | 0.848 | 0.876 | 0.902 | 0.929 |
| 7 | 7000 Library | 1.429 | 1.491 | 1.538 | 1.586 | 1.633 | 1.682 |
| 8 | 9000 General Government-Inter-Departmental | 1.150 | 1.360 | 1.407 | 1.457 | 1.500 | 1.545 |
| 9 | Transfer to Equipment Replacement Reserve | 0.600 | 0.550 | 0.600 | 0.600 | 0.600 | 0.600 |
| 10 | Adjustment to Reconcile to Adopted FY24 Budget | 0.000 | -0.612 | -0.636 | -0.655 | -0.675 | -0.695 |
| 11 | Total Expenses Before Debt Service & Cash Funded Capital | \$26.948 | \$28.024 | \$28.959 | \$29.879 | \$30.758 | \$31.662 |
| 12 | O&M Expenses at 94% Execution | 25.331 | 26.343 | 27.221 | 28.086 | 28.913 | 29.762 |
| 13 | Reduction in O&M Expenses per Financial Plan | 0.000 | 0.000 | 0.000 | 0.000 | -0.752 | -0.775 |
| 14 | O&M Expenses After Reduction per Financial Plan | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.161 | \$28.987 |
| 15 | 8000 Debt Service | 0.741 | 0.742 | 0.740 | 0.555 | 0.557 | 0.559 |
| 16 | Total O&M Expenditures (Including Debt Service) | \$26.072 | \$27.085 | \$27.961 | \$28.641 | \$28.718 | \$29.546 |
| 17 | Overall Escalation in O&M Expenses | | NA | 3.23% | 2.43% | 0.27% | 2.88% |
| 19 | Capital Projects: | | | | | | |
| 20 | General Fund Projects -CIP | \$1.319 | \$0.117 | \$2.242 | \$4.003 | \$3.085 | \$2.235 |
| 21 | Percent Execution | 100% | 100% | 80% | 80% | 80% | 80% |
| 22 | Percent Escalation from FY24 (3% compounded per year) | NA | 0.00% | 3.00% | 6.09% | 9.27% | 12.55% |
| 23 | General Fund Projects - CIP @ Aplicable Execution % and Esc | \$1.319 | \$0.117 | \$1.847 | \$3.397 | \$2.697 | \$1.788 |
| 24 | Cash Funded General Fund Projects | \$1.319 | \$0.117 | \$1.847 | \$3.397 | \$2.697 | \$1.788 |
| 25 | Equipment Replacement Reserve (ERR) Projects (1) | \$1.068 | \$1.255 | \$0.954 | \$0.777 | \$1.283 | \$1.073 |
| 26 | Cash Funded ERR Projects from ERR Reserve | 1.068 | 1.255 | 0.954 | 0.777 | 1.283 | 1.073 |
| 27 | Unfunded ERR Projects | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 28 | Capital Projects Funded with Debt | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 29 | New Debt Service for Capital Projects Funded with Debt | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 30 | Total Capital Expenditures from the General Fund | \$1.319 | \$0.117 | \$1.847 | \$3.397 | \$2.697 | \$1.788 |
| 31 | Total General Fund Expenditures | \$27.391 | \$27.202 | \$29.808 | \$32.038 | \$31.415 | \$31.334 |
| 32 | Overall Escalation in Total General Fund Expenditures | | -0.69% | 9.58% | 7.48% | -1.94% | -0.26% |

(1) Equipment Replacement Reserve (ERR) Projects funded from the ERR Fund, not the General Fund

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5.3.3. Forecast Results

Based upon the discussion in the preceding sections, we have developed a recommended forecast which is described in this section. Our recommendations are as follows:

1. Continue with the property tax rate for Real Property of 0.5522 per \$100 of property value that was adopted for FY2023-24 and maintain that tax rate in each year of the forecast period.
2. Adopt a policy to ramp up the minimum unassigned fund balance from \$3.0 million in FY24 to 17% of revenues in FY33 as discussed in Section 3.1.
3. Adjust the capital expenditures as follows:
 - a. Execute the capital budget at 100% of budget in FY2023-24,
 - b. Reduce execution of the capital budget to 80% of budget in FY2025-26 through FY2027-28,
4. Adjust the Operations and Maintenance (O&M) expenses to 94% of the projected budget amount in each year of the forecast period (as projected based upon the adopted FY2023-24 budget amount) for all years of the forecast period.
5. Reduce the O&M expense by 2.6%, or \$752,000 and \$775,000 in FY2026-27 and FY 2027-28 respectively in order to avoid the need to borrow funds for capital projects. In FY2027-28, re-examine the potential to increase the O&M expense from this reduced level to a higher level in FY2028-29.

A presentation of the forecast summary with these adjustments is presented in Table 3 below.

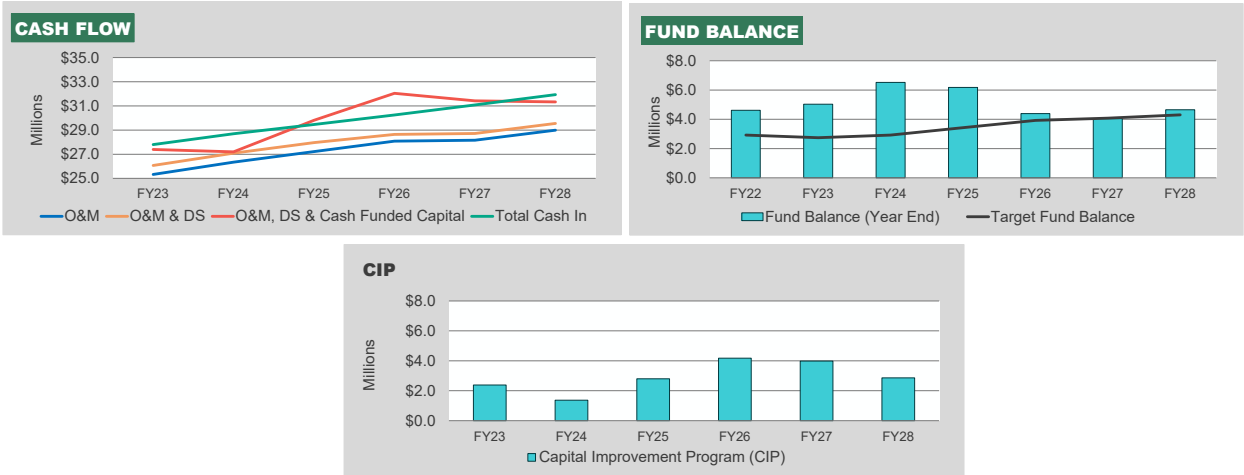
Table 3. Forecast Summary with Recommended Adjustments (in millions)

| | FY 2022-23 Budget | FY 2023-24 Budget | FY 2024-25 Forecast | FY 2025-26 Forecast | FY 2026-27 Forecast | FY 2027-28 Forecast |
|--|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| 1 Revenues: | | | | | | |
| 2 Operating Revenue | \$14.816 | \$15.874 | \$16.492 | \$17.135 | \$17.804 | \$18.499 |
| 3 Intergovernmental Revenue | \$6.480 | \$6.480 | \$6.484 | \$6.491 | \$6.502 | \$6.516 |
| 4 Other Operating Revenue | \$6.503 | \$6.336 | \$6.476 | \$6.620 | \$6.767 | \$6.918 |
| 5 Plus Interest on Average Fund Balance | \$0.005 | \$0.006 | \$0.006 | \$0.005 | \$0.004 | \$0.004 |
| 6 Total Revenue | \$27.804 | \$28.696 | \$29.458 | \$30.251 | \$31.077 | \$31.937 |
| 8 Expenditures: | | | | | | |
| 9 Operations & Maintenance Expenses Before Debt Service and Cash Funded Capital | \$25.331 | \$26.343 | \$27.221 | \$28.086 | \$28.161 | \$28.987 |
| 10 Debt Service | \$0.741 | \$0.742 | \$0.740 | \$0.555 | \$0.557 | \$0.559 |
| 11 Cash Funded Capital | 1.319 | 0.117 | 1.847 | 3.397 | 2.697 | 1.788 |
| 12 Total Expenditures | \$27.391 | \$27.202 | \$29.808 | \$32.038 | \$31.415 | \$31.334 |
| 13 Net Income | \$0.413 | \$1.494 | -\$0.350 | -\$1.787 | -\$0.338 | \$0.603 |
| 14 | | | | | | |
| 15 Beginning Year Unassigned Fund Balance | \$4.619 | \$5.032 | \$6.526 | \$6.176 | \$4.389 | \$4.051 |
| 16 Plus Net Income | 0.413 | 1.494 | -0.350 | -1.787 | -0.338 | 0.603 |
| 17 Ending Year Unassigned Fund Balance | \$5.032 | \$6.526 | \$6.176 | \$4.389 | \$4.051 | \$4.654 |
| 19 Minimum Unassigned Fund Balance Requirement | \$2.739 | \$2.924 | \$3.428 | \$3.925 | \$4.084 | \$4.308 |
| 20 Excess(Deficit) Unassigned Fund Balance | \$2.293 | \$3.602 | \$2.748 | \$0.464 | -\$0.033 | \$0.346 |

A graphical representation of the forecast results is presented in Table 4 on the following page:

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Table 4. Graphical Representation of the Forecast Results



Notes:

1. The upper left graph shows that the cash flow is positive for FY24, which is reflected in an increase in the fund balance in FY24 in the upper right graph.
2. The upper left graph shows a negative cash flow after the cash funding of a number of capital projects in FY26, which is reflected in a reduction in fund balance in FY26 in the upper right graph.
3. The upper left graph shows that cash flow turns positive in FY28, which is reflected in an increasing fund balance in FY in the upper right graph.

End of the Forecast