

The Town of
GLEN ECHO

Chartered 1904

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TOWN COUNCIL MEETING MINUTES

April 13, 2020

Held Virtually Via Zoom

CALL TO ORDER: MAYOR WILLEM POLAK. 7:00 PM

Mayor Willem Polak announced that the meeting is being recorded.

Present: Mayor: Willem Polak. Councilmembers: (CM) Dia Costello, Dan Spealman, Matt Stiglitz, and Julia Wilson, Town Manager: (TM) Beth Boa, Assistant to the Mayor: Jean Sperling.

Residents: Alex Boyar (Cornell Ave), Aaron Hirsch (University Ave), Patrick Hooper (Harvard Ave), Emily Parsons (The Echo), Edie Springuel (Vassar Circle), Renny Springuel (Vassar Circle), Charles Trowbridge (Wellesley Circle).

OPPORTUNITY FOR COUNCIL TO HEAR RESIDENTS' COMMENTS:

Mayor Polak opened the meeting with an opportunity for comments by the residents. There were no comments.

ACTION ON MARCH 9, 2020 COUNCIL MEETING MINUTES:

Minutes of the March 9, 2020 Council meeting were approved as amended.

Motion to Approve as amended: CM Stiglitz; 2nd CM Spealman. Approved 3-0 (CM Wilson Abstained Due to Absence from March meeting).

DISCUSSION OF PROPOSED BUDGET FOR FY21:

- A **Public Budget Hearing** will be held **Monday, May 11, 2020** at the Council Meeting and the Council will vote on the Mayor's proposal on that date.
- **FY 2021 Tax rates discussed.** These will be voted on at the May 11, 2020 Council Meeting. The Mayor discussed the tax rates for the upcoming Fiscal Year (21) that his proposed budget will be based upon:

-The **real property tax rate** is proposed at sixteen cents (\$0.16) per One Hundred Dollars of assessable value (fair market value) on real property subject to taxation by the Town. The real property tax proposed for FY21 will approximately maintain revenues at FY2020 levels. This is known as the Constant Yield Tax rate. Assistant to the Mayor Sperling explained that property taxes estimates are provided by the State Department of Taxation and Assessments and are

difficult to estimate and confirm with any sense of accuracy. Revenues can be affected by Town residents challenging assessments and by delinquent payments and by the construction project in the town. If the Town sets the real property tax rate at the current year rate of \$0.15 per One Hundred Dollars of assessable value, the revenue could decrease by some \$8000 as exemptions and other action decrease the assessable base. The Town receives a document from the state setting the Constant Yield Tax Rate which is available to view by request at the Town Hall. The State set the rate for Glen Echo at \$0.161 per hundred dollars of assessed valuation.

-The tax rate for **assessable personal property** subject to taxation by the Town is set at eighty cents (\$0.80) per One Hundred Dollars of assessed value, unchanged from the current year.

- **The tax rate for assessable utility property** is set at one dollar and fifty cents (\$1.50) per One Hundred Dollars of property subject to taxation by the Town.

The Maryland Municipal League has a publication on its website further explaining tax rates: <https://www.mdmunicipal.org/DocumentCenter/View/21/State-Shared-Revenues-Handbook-2017?bidId=>

- **COVID Considerations re: the budget.** The Council discussed how COVID-19 could affect the revenues of the Town, including decreasing Town Hall rentals, income taxes, and lower property values.
- **Post Office Lease.** It was noted that the Post Office lease (\$31,899 revenue / year) ends December 31, 2021 (FY22) and the Town does not know whether it will be renewed. However, the Council and Mayor believe that the space could be readily rented to another business.
- **Town Survey consideration for FY 2021.** The Council discussed a Town survey of infrastructure and boundaries. Assistant to the Mayor Sperling noted that the survey conducted at the Village of Martin's Additions cost about \$80,000.

INTRODUCE - TOWN RESOLUTION 20-03 TO APPROVE LEVYING A TAX ON CERTAIN REAL AND PERSONAL PROPERTY FOR FY 2021.

Motion to Introduce: CM Stiglitz; 2nd CM Wilson. Approved 4-0

INTRODUCE - TOWN ORDINANCE 20-04 – TO ADOPT A BUDGET FOR FISCAL YEAR JULY 1, 2020 – JUNE 30, 2021 (FY 21)

Motion to Introduce: CM Stiglitz; 2nd CM Wilson. Approved 4-0

OPPORTUNITY FOR COUNCIL TO HEAR RESIDENTS' COMMENTS ON BUDGET: Polak

Mayor Polak opened the meeting for residents' comments on the budget. Two residents commented on the use of Town funds and the need for the Town to save funds for large infrastructure projects.

FINANCIAL REPORT FOR THE MONTH OF MARCH: (copy attached). TM BOA

The month of March was an average month as far as revenues and expenses.

- **Town Hall Rentals:** Due to cancellations because of COVID-19 the Town Hall rental income will be less than budgeted. The Town has received \$8,175 of \$12,000 budgeted.
- **Income Tax Receipts:** The Town received \$3,113 for March income tax, which was delinquent income tax from the first half of FY20.
- **Interest Earning Drop:** The MLGIP dropped from 1.59% March 1st to 0.75% March 31, 2020. The PNC Money Market promotional rate is 1.49% through June 2020. After June it will be a variable rate based on the market.
- **Additional expense detailed suggested.** CM Costello recommended that TM Boa include a cost breakdown of Joseph Toomey (Town Engineer) and Ronald Bolt's (Town Attorney) invoices with details on the projects they are working on for review at the monthly meetings.
- **Service adjustments.** TM Boa noted that the Town has cancelled March and April's cleaning service (Maid Brigade) as well as March's Case Maintenance due to the Town Hall closure. Case will do maintenance in April as filters need to be changed.

MOTION TO APPROVE THE MARCH FINANCIAL REPORT: CM Spealman; 2nd CM Stiglitz.
Approved 4-0

OPERATIONS REPORT: Infrastructure; Administrative: TM BOA

Town Operations and Activities during the month of March include:

Infrastructure Issues:

- **Tree work:** A box elder in the right-of-way at 32 Wellesley was failing and needed to come down. TM Boa got a quote for \$600 to remove the tree and received a state permit. Hughes Landscaping removed the tree March 30.
- **New Waste/Recycling Vendor:** Key Sanitation started April 1. There were a few issues with converting residents to dual stream recycling that were resolved by the second week's pickup. Residents need to put paper in the wheeled Toters and glass, metal and plastics in the blue tubs. If recycling is not separated then it will be put in the trash truck by the vendor.
- **Pepco Meeting:** TM Boa had a call April 3 with Tony Ruffin, Sr. External Affairs Specialist at Pepco. She asked about Pepco's plans to install LED streetlights in municipalities. There would be no change in ownership of the streetlights, Pepco would still maintain them. The installation would probably be several years from now. Takoma Park and Martin's Additions have switched to LED street lights so it is worth a look at night. The Martin's Additions website states that they save 85% on their electric bill. TM Boa will ask Tony Ruffin if Towns have opportunities for input into the LED installation.

- **Crosswalk signal:** The signal at Princeton and MacArthur was activated in early March.
- **Street name signs:** The costs for replacing signs and poles with standard equipment is approximately \$6,200 including labor and material costs. There is \$5,000 in the budget for street signs for FY20. The Shannon Baum quote for custom signs and brackets is \$11,515 which does not include labor for installation. They provided a design for custom brackets as well as a design for standard brackets. The standard brackets would reduce the cost by several thousand dollars. The Town has the option to select various colors of signs, posts, and brackets. TM Boa will approach other vendors for pricing.

Administrative:

- **Town Hall Status:** Due to the COVID-19 virus, Town Hall is closed to the public and to rentals through the end of the month of April. TM Boa is working from home for the most part except for essential tasks. The Town has a Zoom account available for Town Council Meetings and committee meetings.
- **AED Grant:** The Town received a quote from AEDGrant.com of \$967 (usually \$1,504) for a Heartstart Onsite Defibrillator by Philips. This offer is good through April 21. The Council decided not to purchase an AED at this time. TM Boa will ask other Towns if they have AEDs in their public buildings.
- **Census:** As of April 6, 72% of Glen Echo residents had reported compared with 47% of Marylanders. There is still time to respond. TM Boa sent some reminders via Constant Contact.

PERMIT UPDATES AND NOTICES REPORT:

4 Vassar Circle (DPS 907360) Fence. Mayor's Recommendation: Approve

9 Vassar Circle (DPS 900772) Shed. Mayor's Recommendation: Approve

Vassar Circle Engineers Review: Town Engineer Joe Toomey provided a written report and photographs of the site at Vassar Circle. The report is attached to the minutes.

OTHER BUSINESS:

- **Stormwater bids: Polak**

The Town requested bids on Stormwater Work at 26-30 Wellesley Circle. The request was open March 13-27, 2020.

The Request for Bids was posted on the Town website (www.glenecho.org). Additionally, State law requires that procurement advertisements (notice of an invitation for bids or of a request for proposals) for which the contract amount is reasonably expected to exceed \$15,000 be published at the [eMaryland marketplace](http://emaryland.buyspeed.com/bso/) (State Fin. & Procur. Art. Sec. 17-502 - <https://emaryland.buyspeed.com/bso/>). (COMAR 21.05.07.06). The Town posted the request for bids here as was required.

Bids received:

Chamberlain: \$16,200

C and C Custom Lawncare: \$22,950

Joe Toomey reviewed the proposals, from C & C Custom Lawn Care, and the Chamberlain Contractors. He has seen the work of both contractors, and would recommend them both. He has several years of experience working with Chamberlain, but just one project with C & C.

Chamberlain is considered as a high price but very high quality and reliability contractor. Joe is surprised that C & C submitted a substantially higher bid. Chamberlain's bid price, in their Item #1 and #2 of the Proposal #J77347, calculates as \$26 per square foot of sidewalk, apron, and header curb. A 2019 unit price guideline that was submitted to Chevy Chase View listed concrete work as \$18 to \$25 per square foot.

If the Council feels that it is a wise expenditure of the Town's resources to minimize the impact on one resident, then choose Chamberlain to do the work. If they think it is too much to spend, perhaps a second round of bid solicitations is needed.

The Council decided that a second round of bids should be posted for two weeks in April. If a lower bid is not received the Council approved hiring Chamberlain to do the work. If a lower bid is received, the Council will hold a vote on that bid.

MOTION TO AUTHORIZE CHAMBERLAIN TO DO THE WORK FOR \$16,200 UNLESS LOWER BID IS RECEIVED: CM Spealman; 2nd CM Stiglitz. Approved 4-0

Update on Livable Community Committee: CM Wilson

The Committee will have a Zoom meeting on April 14 to discuss virtual Founder's Day which is scheduled for April 26.

OPPORTUNITY FOR COUNCIL TO HEAR RESIDENTS' COMMENTS:

Mayor Polak announced an opportunity for comments by the residents. There were no comments.

ADJOURNMENT:

Motion to adjourn: CM Stiglitz; 2nd CM Wilson. All in favor. Meeting Adjourned 8:35 pm

Minutes Prepared by: Beth Boa, Town Manager

Approved by: Willem Polak

Date: 5/12/2020

Mayor, Willem Polak

Resolution No.: 20-03
Introduced: April 13, 2020
Adopted:
Effective Date: July 1, 2020

THE TOWN OF GLEN ECHO

SUBJECT: A RESOLUTION TO APPROVE LEVYING A TAX ON CERTAIN REAL AND PERSONAL PROPERTY UNDER THE PROVISIONS OF SECTION 6-203 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, AS AMENDED.

WHEREAS, Maryland Code, Tax-Property Article, Section 6-203, as amended, grants authority to municipal corporations to levy a tax on personal property, land, and improvements thereon, within the municipal corporation;

WHEREAS, the Town of Glen Echo is a municipal corporation within the meaning of Section 6-203 of the Tax-Property Article; and

WHEREAS, pursuant to Section 613 of the Town Charter, the Town Council has the authority to levy a tax on all real and personal property in the Town at the rate determined in accordance with Section 613 of the Town Charter; and

WHEREAS, pursuant to Section 606 of the Town Charter, a public hearing was held for the residents of the Town of Glen Echo on May XX, 2020 after due notice and advertisement of the time and place of the meeting and said notice included the proposed budget for the upcoming fiscal year and the proposed tax rates to be levied upon real and personal property; and

WHEREAS, after due deliberation and consideration of all information and testimony presented to the Town Council, the Town Council finds that the proposed tax rates on real and personal property will serve the best interests of the Town.

NOW, THEREFORE, be it:

RESOLVED: That the Town Council of the Town of Glen Echo pursuant to the authority granted by the Town Charter and Section 6-203 of the Tax-Property Article of the Annotated Code of Maryland, hereby levies a tax at the rate of sixteen cents (\$0.16) per One Hundred Dollars of assessable value (fair market value) on real property subject to taxation by the Town; eighty cents (\$0.80) per One Hundred Dollars of assessed value of assessable personal property subject to taxation by the Town; one dollar and fifty cents (\$1.50) per One Hundred Dollars of assessable utility property subject to taxation by the Town; and be it further

RESOLVED: That the tax levied hereby be certified to the County Council for Montgomery County, Maryland, and that Montgomery County, Maryland be, and hereby is, authorized and directed to collect and pay over said tax to the Town of Glen Echo; and be it further

RESOLVED: That the Director of Finance for Montgomery County, Maryland be advised on this resolution.

Attest:

I hereby attest that the above Resolution was duly adopted by the Town Council on the XXst day of May 2020, by a vote of ____ in favor and ____ in opposition

Date: _____, Clerk-Treasurer
Town of Glen Echo

Approved:

Date: _____
Willem Polak, Mayor
Town of Glen Echo

Ordinance No.: 20-04
Introduced: April 13, 2020
Adopted:
Effective Date: July 1, 2020

THE TOWN OF GLEN ECHO

**SUBJECT: AN ORDINANCE TO ADOPT A BUDGET FOR FISCAL YEAR
JULY 1, 2020 TO JUNE 30, 2021**

WHEREAS, Local Government Article, Section 5-202 of the Maryland Code grants to the legislative body of every incorporated municipality in Maryland, including the Town of Glen Echo, general power to pass such ordinances not contrary to the Constitution of Maryland, or public general law, as they may deem necessary in order to assure that good government of the municipality, to protect and preserve the municipality's rights, property, and privileges, to preserve peace and good order, to secure persons and property from danger and destruction, and to protect the health, comfort and convenience for the citizens of the municipality;

WHEREAS, Maryland Code, Tax-Property Article, Section 6-203, as amended, grants authority to municipal corporations to levy a tax on personal property, land, and improvements thereon, within the municipal corporation;

WHEREAS, Maryland Code, Local Government Article, Section 5-205, as amended, authorizes the legislative body of each municipal corporation in the State of Maryland to spend money for any public purpose and to affect the safety, health, and general welfare of the municipality and its occupants;

WHEREAS, Sections 413 and 415 of the Charter of the Town of Glen Echo authorize the Town Council to pass ordinances not contrary to the Constitution and laws of the State of Maryland or the Charter of the Town of Glen Echo;

WHEREAS, Section 414(5) of the Charter of the Town of Glen Echo authorizes the Town Council to appropriate municipal moneys for any purpose within the powers of the Town Council, and Section 613 of the Charter, authorizes the Town Council to levy a tax on all real and personal property in the Town at the rate determined in accordance with Section 613 of the Town Charter; and

WHEREAS, the Town Council introduced the following Ordinance in public session assembled on the 13th day of April 2020;

WHEREAS, the Town Council, after proper notice to the public, considered the following Ordinance at a public hearing held on the XX of day of May 2020;

WHEREAS, prior to adopting this Ordinance, the Town Council held public meetings on March 9, April 13, and May XX, 2020 to discuss and adopt tax rates for the forthcoming fiscal year and, by the attached resolution, adopted tax rates for the forthcoming fiscal year; and

WHEREAS, the Town Council finds that the Ordinance as hereinafter set forth is necessary in order to assure the good government of the municipality, to protect and preserve the municipality's rights, property, and privileges, to preserve peace and good order, to secure persons and property from danger and destruction, and to protect the health, comfort and convenience of the citizens of the Town, and otherwise advantageous and beneficial to the Town.

NOW THEREFORE, the Town Council does hereby adopt the foregoing Ordinance:

BE IT ORDAINED AND ORDERED, this xxth day of May 2020, by the Town Council, acting under and by virtue of the authority given it by the Maryland Code and the Town Charter, that the attached Budget be and is hereby adopted.

AND BE IT FURTHER ORDAINED AND ORDERED, by the Town Council, acting under and by virtue of the authority granted to it by the Maryland Code and the Town Charter, that:

- (1) Pursuant Maryland Code, Local Government Article, Section 5-205(b)(4), the Town Council may spend money for a purpose different from the purpose for which the money was appropriated or spend money not appropriated in the attached budget if approved by a two-thirds vote of the Town Council;
- (2) If any part or provision of this Ordinance is declared by a court of competent jurisdictions to be invalid, the part or provision held to be invalid shall not affect the validity of the Ordinance as a whole or any remaining part thereof; and
- (3) This Ordinance shall take effect on the 1st day of July 2020.

Attest:

I hereby attest that the above Ordinance was duly adopted by the Town Council on the XXth day of May 2020, by a vote of ___ in favor and ___ in opposition.

Date: _____

Town Manager/Clerk-Treasurer
Town of Glen Echo

Approved:

Date: _____

Willem Polak, Mayor
Town of Glen Echo

TO: THE TOWN OF GLEN ECHO COUNCIL AND RESIDENTS
FROM: WILLEM POLAK, MAYOR
SUBJECT: DRAFT PROPOSED FY 2021 BUDGET
DATE: MARCH 30, 2020

Attachment: Mayor's Proposed FY21 Budget

This document accompanies the budget I have drafted for the coming Fiscal Year 2021 which commences July 1, 2020 and ends June 30, 2021. As the subject suggests it is a proposed budget and can be changed and revised as deemed necessary by the Council after the essential reviews and discussions by the Council and the residents.

At the conclusion of the budget discussions which will take place over several weeks this spring, the Town Council will take action on the final budget, adopting both a Budget Resolution that serves as the budget authority and Tax Ordinance that authorizes the Town to levy the necessary taxes that support the budget as required by law.

Any Town resident wishing to have input into the budget development process has several opportunities to get involved. The budget proposal is being made public with this communication but it is only the beginning of opportunities for residents to ask questions, make suggestions, listen to other perspectives, understand the budget and the obligations of the Town and government to provide services and meet the requirements of the County and the State on many matters.

Interested residents can attend the Council Meeting on April 13, 2020 where the budget will be introduced and share comments with the Council; residents can also attend the formal budget hearing scheduled for May 11, 2020. Other opportunities include submitting comments in writing, by e-mail, at townhall@glenecho.org, or by phone to the Town Hall (301-320-4041), to Council Members and or the Mayor five (5) business days prior to the hearing and final vote on May 11, 2020. The meeting of the Town Council is open to anyone who wishes to attend unless a Closed Session has been called and public notice provided to the effect.

Respectfully Submitted,

Willem Polak
Mayor
Town of Glen Echo

TOWN OF GLEN ECHO

FY 2021 MAYOR'S BUDGET PROPOSAL

OVERVIEW AND EXPLANATION

THE STARTING POINT: UNDERSTANDING THE BUDGET

Presentation and evaluation of the FY 2021 budget for the Town of Glen Echo includes information of the past fiscal year's actual expenses (FY 2019) and the current projected fiscal year's budget final expenses (FY 2020). It is from the current year's budget, built upon the prior year, that next year's budget is launched and proposed for FY 2021.

This discussion and analysis will start with the **REVENUE SIDE** (Income) of the ledger.

Revenues: Current year revenue sources, rates of taxation and revenue generated are shown in the column titled "Projected Amount FY 20" in the attached documents. You will see that identical revenue items are provided for the proposed FY 2021 budget. You will also note that no new revenues sources are considered for next year's budget.

Local Property Taxes and receipts from the **State Income Tax** make up the two biggest share of revenue—slightly more than **two-thirds** of our funding come from these two sources; 37% and 32 % respectively in the FY 2020 budget and very similar proportions in 2021. Revenues will generally change as a function of natural growth in the underlying revenue base.

- **Property Tax Rate.** The Mayor's FY2021 Budget includes an exemption offered by the State that allows the Town to levy a tax rate that will maintain the revenues generated by our land assessments in the current year. This **Constant Yield tax rate** for FY 2021 is set at **\$0.16** per \$100; this tax rate will result in the same income as the current year's tax rate. You'll note that even with the application of \$0.16 per \$100 the total yield of the Property tax drops by \$2,761 from FY 2020 to the FY 2021 budget

Property Tax Receipts

FY 2019 Actuals	\$127,511
FY 2020 Projected	\$132,761
FY 2021 Proposed	\$130,000

- **State Income Tax receipts** are a function of residents' income taxes paid as a part of Montgomery County's income tax liability. It is the share that the state "rebates," in a sense, to the municipalities. They make up the second largest share of revenues to the Town at **32%**.

State Income Tax Receipts

FY 2019 Actuals	\$108,394
FY 2020 Projected	\$116,777
FY 2021 Proposed	\$115,000

- **Rental Income** is the next biggest source of revenue for the Town. This source includes the **Post Office** Lease, revenues generated by **Town Hall Rental** and the **Tulane Ave Parking lot** which is leased by the Inn at Glen Echo. These three items generate **13% of the revenues** for the Town's use, both in the current budget as well as the Mayors F 2021 budget. Rental revenues may continue to rise as a result of increased fees for Town Hall rental adopted in FY 2020 that

will continue in FY 2021. The Post Office lease expires during FY 22 and it is our hope that our favorable relationship with the Post office will continue.

Rental Income

FY 2019 Actuals	\$46,404
FY 2020 Projected	\$45,499
FY 2021 Proposed	\$47,499

- **Personal Property Tax receipts** include three tax categories: **Corporate** and **unincorporated property** and **public utility properties**. These receipts make up **6% and 7% of the Towns receipts** for FY 2020 and FY 2021 respectively. Personal property rates are set by the Town and remain unchanged for FY 2021 at \$0.80 per \$100 of assessed value. The Town also sets the rate on utility assessments at \$1.50 per \$100 of assessed value. This tax is paid by utility companies, not Town residents. This tax is collected by the County and returned to the Town.

Personal Property Tax Receipts

FY 2019 Actuals	\$24,011
FY 2020 Projected	\$20,216
FY 2021 Proposed	\$24,100

- **County Revenue Sharing** provide an almost identical share of the budget at **6%** for both FY 2020 and FY 2021. Amounts are set by the County and serve as a reimbursement-like functions for services that we provide for our residents that the County would otherwise have to provide such as street sweeping, road repairs and snow removal.

County Revenues Sharing Receipts

FY 2019 Actuals	\$20,762
FY 2020 Projected	\$20,762
FY 2021 Proposed	\$20,762

- **Highway User Revenues** are received from the State based on a formula which includes the road miles within our boundaries, vehicle titling tax, vehicle rental use tax, vehicle registration fees and the number of registered motor vehicles in the Town. The FY19 budget included a supplemental grant that was part of the State's FY19 budget. Income in this category has continued to grow each year. The FY20 budget reflects the restoration of highway user funds by the Governor that continues into FY 21. These funds account for **5% of the town's revenues**.

Highway User Revenues

FY 2019 Actuals	\$13,148
FY 2020 Projected	\$16,852
FY 2021 Proposed	\$17,185

- **Cable Franchise Fees** are received as a result of the County negotiated Franchise agreement with Cable Service Providers (Verizon, Comcast and RCN). They reflect the number of contracts that exist with the Town's borders. These receipts account for less than **1 % of the budget** and essentially are being held constant into the FY 21 budget,

Cable Franchise Fees

FY 2019 Actuals	\$2,741
FY 2020 Projected	\$3,400
FY 2021 Proposed	\$3,500

- **Echo Newsletter Revenues** are generated by income from advertising and subscriptions. On the expenditure side of the budget, found in the next section of this budget description one will

see the cost for printing and delivery. These revenues make up less than 1% of the budget. Changes over the period shown are based upon changes in the invoicing procedures.

Echo Newsletter Revenues

FY 2019 Actuals	\$2,905
FY 2020 Projected	\$3,094
FY 2021 Proposed	\$2,000

- **License and Permit Revenues** generate a slim piece of the revenue totals for the Town of Glen Echo. Another "less than 1%" of our receipts in this category are expected to support the current year's budget. This includes monies from licenses and permit fees related to construction and operations in the Town and from admission and amusements which are generated by the Glen Echo Park.

License and Permit Revenues

FY 2019 Actuals	\$5,648
FY 2020 Projected	\$2,400
FY 2021 Proposed	\$5,300

Interest Income earned on our investments in the Montgomery County Local Government Investment Pool and Money Markets wraps up the list of revenues available for use by the Town of Glen Echo. The last of the "less than 1% category of TOGE's revenues are expected to come from this source.

Interest Income

FY 2019 Actuals	\$2,587
FY 2020 Projected	\$1,500
FY 2021 Proposed	\$1,500

BOTTOM LINE REVENUES: Summary

Comparison of FY2019 Actuals to Projected FY2020 Budget: +\$9063. When comparing total Town revenue growth from FY 2019 Actuals of \$354,218 with adjusted, projected revenues for the current fiscal year (FY 2020) of \$363,281, revenues grew by \$9,065. The largest growth over this period can be attributed to growth in Property Tax receipts, Income tax receipts and Highway User Revenues. The greatest downturn was in License and Permits and Personal Property Tax revenues.

Comparison of Projected FY 2020 Budget to Proposed FY 2021 Budget. +\$3,685. Total revenues are expected to grow a more modest \$3,685 from the current fiscal year's adjusted amount to the proposed FY 2021 Budget. The largest growth is expected in the Personal Property Category of \$3,884, largely due to increased assessments on public utility assets. License and permits receipts are expected to increase by \$2,900 reflecting changes in permitting categories and fees. Rental income is also anticipated to increase by about \$2,000 as a full year of new users' fees is in place. Lower revenues are expected in the category of Property Tax based upon projected provided to use by the State and likewise income tax revenues.

NEXT UP: UNDERSTANDING THE EXPENDITURE SIDE OF THE BUDGET

Having concluded the discussion and analysis of the **REVENUE SIDE** (Income) of the ledger we turn now to the **PLANNED EXPENSES AND PROGRAMS** that are contained in the Mayor's FY 2021 Budget.

Expenses are organized into several categories, somewhat like revenues. Revenues can be thought of, or grouped, by similar sources. Expenses can be categorized by similar tasks. There are administrative tasks, operational tasks, professional and consulting services, community maintenance responsibilities and much more. We will review the spending allocated to each of these expense categories as presented in the attached budget.

The major expense categories are **Payroll**, **Professional Services**, **Fixed Operating Expenses**, **Streets**, and **Town Services** which include Landscaping, Snow Removal, Trash Collection, Trees, Leaf Removal, and Community Events. Within several of these categories there are subsets of service.

PAYROLL: Personnel and Staff Training. The Mayor's FY 2021 Budget plans for payroll expenses of \$67,500. This includes salary costs for the Town Manager, Employer Taxes and monies for Staff Training. This reflects the annualized costs for a salaried, full-time Town Manager. This change in status from hourly to salaried employment was enacted in the current fiscal year and represents changes from past practice. Previous Clerk-Treasurers were paid on an hourly basis and worked part time. The increase in the salary lines from FY2020 to FY 2021 of \$7,700 represents the increased cost of a full year of this salaried position. Increased staff training is also planned for in the coming fiscal year, with \$3,000 set aside, an increase of \$2,000 from present levels, for a total increase in this category of \$9,700.

Payroll and Training Expenses

FY2019 Actuals	\$37,570
FY 2020 Projected	\$57,800
FY 2021 Proposed	\$67,500

Payroll expenses represented 13% of the total budget in FY 2019 and will rise to 18% of the current year's budget and 19% of the proposed FY 2021 budget.

PROFESSIONAL SERVICES: The expense category of **Professional Services** includes several important services that help the Town stay on the right course, both structurally, legally and financially. Funding is included for the town's **audit firm**, **LSWG**, the **Town Attorney** and a set aside for additional **specialized legal services**. This subcategory of services within Professional Services are budgeted at \$38,000 in the Mayor's budget for FY 2021, up \$5,673 from \$32,327 in the current budget year.

Audit and Legal Expenses

FY2019 Actuals	\$49,900
FY 2020 Projected	\$32,327
FY 2021 Proposed	\$38,000

The changes in this category of expense needs explanation beyond simple comparison of the current year with the proposed budget. Significant savings were realized between FY 2019 and the current year and the projected FY21 budget as a result of a new audit firm Contract and the hiring of office staff that attended to town financial business on a regular and consistent bases. More than \$4,000 in decreased expenses was realized between the FY 2019 actuals and the FY 2020 and FY 2021 budget proposal, due to these changes in operating practices. The Town signed a three year contract with the audit firm so we can expect to continue to enjoy these savings. An increase in specialize legal expense

is planned as a part of the possible sale of two properties owned by the town. These two expenses, audit and legal, account for 75% of the total category of Professional services in FY 2019 and then drop to 54% in the current year's budget as a result of savings realized and rise slightly to 58% in the proposed FY2021 budget as the expense for specialized legal services is added back into the bottom line.

Other Professional Services are contracted by the Town, some that represent ongoing operations support, such as **IT support**, temporary **office help** on an as-needed basis, other service providers that offer specialized serves such as **Records Retention and Archivist** services related to town files. Other services are provided on an as-needed basis to assure that things are being "done right" in the town. This includes an **Arborist**, and a **Traffic Engineer**. One of the most important services included in the category is the **Town Engineer** and **Building Inspector**. The Town contracts with a Civil Engineer who oversees home and road construction/reconstruction as well as an **Enforcement Officer** who assists with both construction oversight and oversight and documentation of utility work within the Town's boundaries. These two positions play an enormous roll in assuring that the town appearance, infrastructure, safety and adherence to local and county rules are being maintained. They make up about 42% of Other Professional Service costs projected for FY 2021 growing from 33% of the current year's budget, up from 10% of the Professional Services category in FY, 2019.

Other Professional Service Expenses

FY2019 Actuals	\$15,925
FY 2020 Projected	\$27,250
FY 2021 Proposed	\$28,000

TOTAL PROFESSIONAL SERVICES, which combine **Legal and Auditing** services with the **Other Professional Category** result in the following expenses:

Total Professional Services

FY2019 Actuals	\$65,825
FY 2020 Projected	\$59,577
FY 2021 Proposed	\$66,000

The largest growth in this category has occurred between FY 2019 and FY 2020 and is reflected in the FY 2021 budget as a result of the increased need for professional oversight of the construction of Vassar Circle and renovations and rebuilds elsewhere in the town. **Total Professional services** made up 23% of the FY 2019 actuals, and are expected to decrease slightly to 20% of the current year budget (FY2020) and continue this slight downward slope to 19% in the Proposed FY 2021 Mayor's budget.

FIXED OPERATING EXPENSES cover a broad category of operations within the town. They include such mundane items as office and **Town Hall utilities** such as electric, gas, telephone and water. Utility expenses for this category are set at about \$6,000-\$7,000 a year. **Office supplies**, copier expenses and internet domain maintenance add about \$4,000- \$5,000 to this category. These items fall in the range of about \$4,500 a year, with some modest fluctuations depending on contracts and use

Total fixed operating expenses make up 16% of the total budget in FY 2019, 13% in the FY 2020 or current year budget and are projected to make up 12% of the proposed FY 2021 budget.

Total Fixed Operating Expenses

FY2019 Actuals	\$46,131
FY 2020 Projected	\$38,199
FY 2021 Proposed	\$42,000

Other Operating Expenses include rather ordinary costs such as bank fees, website, Insurance and bonding, dues subscriptions and conference fees. The FY 2021 budget plans for increased attendance at important meetings related to municipal management and operations such as the Maryland Municipal League (MML) Convention and the Local Government Insurance Trust (LGIT) meeting.

<u>Total Office Utilities</u>		<u>Total Office Miscellaneous</u>		<u>Total Other Operations</u>	
FY2019 Actuals	\$6,152	FY2019 Actuals	\$4,308	FY2019 Actuals	\$4,241
FY 2020 Projected	\$7,000	FY 2020 Projected	\$5,000	FY 2020 Projected	\$8,150
FY 2021 Proposed	\$7,050	FY 2021 Proposed	\$4,500	FY 2021 Proposed	\$8,750

Administration and minor operating costs such as administrative payroll fees, flyer delivery charges are added to the bottom lines titled **Fixed Operating Expense**. These "Other" administrative expenses run slightly under \$3,000 a year,

<u>Total Administration</u>	
FY2019 Actuals	\$2,849
FY 2020 Projected	\$2,700
FY 2021 Proposed	\$2,700

ECHO Newsletter printing and delivery expenses are **also included** in the **Fixed Operating Expenses** category. They hold fairly steady across the budgeting period under discussion, starting at actual expenses of \$2,360 in FY 2019 rising to an estimated \$3,200 in the current budget year. FY 2021 anticipates spending of \$2,500 for printing and distribution of the Echo. These costs are offset by the revenues associated with advertising and subscription expenses of \$2,977 for FY2019, \$3,094 for the current fiscal year and \$2,100 projected in the Mayor's FY 2021 Budget.

<u>Total Echo Expenses</u>	
FY2019 Actuals	\$2,360
FY 2020 Projected	\$3,200
FY 2021 Proposed	\$2,500

Town Hall Operations are another expense included in the **Fixed Operating Expense category** that include supplies, cleaning services, maintenance, including elevator maintenance, of Town Hall. The costs in this subcategory are not insignificant but have decreased over the budget period under review from a high of \$18,271 in FY 2019, to \$10,750 in the current budget year to \$11,500 in the Mayor's proposed budget. Elevator maintenance expenses play an important role as these costs are significant when repairs are needed.

<u>Town Hall Operations</u>		<u>Town Hall Improvements</u>		<u>Total Town Hall Operations</u>	
FY2019 Actuals	\$18,271	FY2019 Actuals	\$7,950	FY2019 Actuals	\$26,221
FY 2020 Projected	\$10,750	FY 2020 Projected	\$1,300	FY 2020 Projected	\$12,050
FY 2021 Proposed	\$11,500	FY 2021 Proposed	\$5,000	FY 2021 Proposed	\$16,500

Combined with **expenses for Town Hall improvements** of \$7,950 in FY 2019, \$1,300 in the current year and projected \$5,000 for FY 2021, Town Hall operations, improvements, furniture and equipment costs of \$26,221 made up over half of the Fixed Operating Expenses category, or 57% in FY 2019, 30% or \$12,050 in the current year budget and 40% or \$16,500 is projected for FY 2021. The proposed

budget for next year includes upgrades to the audio visual equipment for the Hall as well as Kitchen improvements.

TOWN STREETS are the fourth major category of service expenses supported by tax dollars. They make up only 4% of the FY 2019 budget expenses and rise to 18% of the current year's budget. The proposed FY 2021 Budget projects the same dollar amount of \$55,000 but drops slightly to 16% of the total budget as other expenses outpace this category.

This category includes several areas of service associated with taking care of Town streets. **Street lighting** is one, and in the FY 2019 budget it occupied the largest of the funding needs at 78%. Other street needs include **Street Repairs**, **Street Sweeping**, **Street Sign** purchase, repair, and installation and **Stormwater Management**. In last year's budget these other items made up the balance of expense in the category of streets.

By the FY 2020 budget, the expenses in this category has been re-distributed significantly as other priorities begin to take over. Street lighting makes up 16% of the costs, down from the 77%. Street sweeping stays fairly consistent at 7%, dropping to 5% as other service components in the category take over. Street sign allocation consumes 11% of the budget but grows significantly in dollar amounts. 30% of this budget category is now supporting stormwater projects in FY2020 and street and sidewalk repairs make up the balance of close to 40% or \$20,000. The Mayor's FY 2021 budget does not suggest a significantly changed funding distribution in this category. The allocation of storm water resource increases slightly as the funds for Street Sign improvements decrease in anticipation of significant project completion in the current fiscal year.

Street Expenditures

FY2019 Actuals	\$11,211
FY 2020 Projected	\$55,000
FY 2021 Proposed	\$55,000

TOWN SERVICES EXPENDITURES include items that basically address keeping the Town open, clean and pleasant to live in. This category includes **Community Contributions to GEPPAC** (Glen Echo Park Partnership for Arts & Culture) of \$2,000 a year and a \$2,000 contribution to the Glen Echo Fire Board. Only the contribution to GEPPAC will be continued in the proposed FY 2021 budget at a level of \$2,000. This is less than 1% the expenditures in this category

Total Town Services Expenditures

FY2019 Actuals	\$121,274
FY 2020 Projected	\$ 92,800
FY 2021 Proposed	\$119,605

Town Services also include **Landscaping Services** such as the care of the landscape around Town Hall, maintenance of the **Town right-of-way**, a special environment improvement project known as the **Nancy Long Butterfly Garden**, **Storm Clean up services** and **Storm Service Provider Retainer**.

Landscaping services made up 26% of the Town Services category in FY 2019, drop to 19% of the current year's budget as the cost of landscaping and right of way maintenance were contracted with a different firm and more closely managed. In the proposed FY 2021 budget, landscaping services drop to 17% of the cost of Town Services as costs associated with the Butterfly Garden are reduced after it is installed. A Storm Clean up Services program and retainer fee is being instituted in the FY 2021 budget, creating a flexible "Public Works Department" under contract with Rolling Acres. This new

program is intended to increase the assurance that the Town will be able to handle storm clean up and debris management, particularly on a large scale. Costs increase by \$2,700 in this category between FY 2020 and the proposed FY 2021 budget.

Landscaping Expenditures

FY2019 Actuals	\$31,537
FY 2020 Projected	\$ 17,500
FY 2021 Proposed	\$ 20,200

Snow removal services generally make up about 20% of the Town Services budget in an ordinary winter. In FY 2019 23% of Town costs were for snow removal services. In the current fiscal year these costs dropped to only \$5,000 or 5% of the cost of town services due to the extremely mild winter temperatures and minimal snow. Snow removal costs in the FY 2021 proposed budget have been returned to a more normal amount of \$25,000. Budgeting accurately for this service is extremely problematic as even experienced weather forecasters will report.

Snow Removal Expenditures

FY2019 Actuals	\$27,299
FY 2020 Projected	\$ 5,000
FY 2021 Proposed	\$ 25,000

Refuse and Recycling collections consume almost one-third of the Town services costs in FY 2019, rising to 43% of the current year's budget for Town Services and \$40,300 in FY 2020. FY20 costs reflect the one-time costs of new bins to transition to a new provider. The Mayor's FY2021 budget essentially holds costs for these services steady.

Refuse & Recycling Expenditures

FY2019 Actuals	\$37,520
FY 2020 Projected	\$40,300
FY 2021 Proposed	\$40,000

Town Trees need pruning as well as removal and planting during the year, and are included in this Town Services expenditure category. FY 2019 tree services ran \$3,225 or 3% of the budget for Town Services. These costs have grown over the budget review period to 6% in 2020 and 7% in the proposed FY 2021 budget, an increase of \$2,800 between FY 20 and propose FY2021 budget. More intensive tree maintenance is planned for next year's budget reflected in a total budget for tree care of \$8,000.

Town Tree Expenditures

FY2019 Actuals	\$3,225
FY 2020 Projected	\$5,200
FY 2021 Proposed	\$8,000

Leaf Removal and cleanup is a part of the Town Services budget. About 13% or \$15,600 of town services budget is allocated to perform this service in FY 2019. These costs remaining at 13% of these of the budget in FY 2020 and in the proposed FY 21 budget. Residents rake their residential leaves to the curb. One might think that the amount of leaves to be picked up would always remain constant but that is not the case, some years are heavier than others and the timing is not always consistent but the job gets done!

Leaf Removal Expenditures:

FY2019 Actuals	\$15,600
FY 2020 Projected	\$12,300
FY 2021 Proposed	\$15,600

Community Events are the last major category of expense in this category costing \$6,093 in FY 2019 growing to \$8,500 in the current budget year and projected at the same level for FY 2021. These expenses grow from about 5% of Town Services to 9% in 2020 budget and 7% in the proposed Mayor's budget. Included in this category are the Summer Party, Founder's Day, Halloween and Holiday parties

Community Events

FY2019 Actuals	\$6,093
FY 2020 Projected	\$8,500
FY 2021 Proposed	\$8,500

Wynne Decision Repayment Plan calls for the first of 20 payments to reimburse the State Comptroller for repayment of credits for out-of-state income for local income tax liability deemed unconstitutional in 2015. This amount will be \$305/year. The Comptroller paid the refunds during the period of debate over this issue from its reserve account and now seeks reimbursement from the applicable local jurisdiction.

THE BOTTOM EXPENDITURE LINE and EXPENDITURES VS REVENUES. Total final expenditures for FY 2019 reached \$282,011, comprised of spending for Payroll, Professional Fees, Fixed Operating Expenses, Streets and Town Services. The largest expense category was for Town Services at 43% of budget expenses. Town revenues reached \$354,218 in FY 2019 allowing for Net Revenues of \$72,207.

In the current year budget, FY2020, expenses are projected to reach \$303,277, an increase of about 7.5% over the prior year. The largest expense category again being Town Services, which consumed 31% of the budget as expenses for streets rose dramatically as a proportion of the budget at 18% from 4%. Total revenues for FY 2020 are projected to be \$364,531 and result in Net Revenues of \$61,254.

In the proposed FY 2021 Mayor's Budget total spending is projected to rise by 15% or \$46,828, to \$350,105, with Town Services again leading the way in disbursements. Followed by a proportional tie between Payroll and Professional fees, at 19%, followed by Streets (16%) and then Fixed Operating services at (12%). Total revenues are forecast to reach \$368,216 in the next year's budget leaving net revenue of \$18,111.

<u>Total Expenses</u>		<u>Total Revenues</u>		<u>Net Revenues</u>
FY2019 Actuals	\$282,011	FY2019 Actuals	\$354,218	\$72,207
FY 2020 Projected	\$303,277	FY 2020 Projected	\$364,531	\$61,254
FY 2021 Proposed	\$350,105	FY 2021 Proposed	\$368,216	\$18,111

BANK BALANCES: (as of 3/16/2020)

PNC Checking	\$ 65,287	
PNC Money Market	\$529,128	
Suntrust Checking	\$ 22,168	Paying 1.5% interest
PNC (MLGIP)	\$ 83,515	Paying .8% interest; dropped from 1.59%
TOTAL	\$743,491	

CAPITAL PROJECTS

There are several long-term projects under consideration. One would be replacing the old elevator in town hall with a more reliable, modern elevator. Another project would be to survey the Town to identify Town trees, the right-of-way, property boundaries and house locations. The Town also can

pursue a FEMA grant to pay for a generator for use in a Town emergency – the Town hall would be available to residents as a shelter. FEMA would pay 75% and the Town would pay \$7,500.

CAPITAL PROJECTS CONSIDERATIONS

Elevator Upgrade	\$125,000
Town Survey/ Infrastructure	\$150,000
Generator	\$ 7,500

Town of Glen Echo
FY 21 Budget Proposed
July 2020 through June 2021
W/Capital Fund

3/29/2020

		ACTUAL FY19	Projected Amount FY 20	Proposed Budget FY 21	Difference FY21/ FY20(K-J)	FY 20 Tax Rates	Proposed FY 21 Tax Rates	REVIEWER'S NOTES
Ordinary Revenue/Expense								
Revenue								
01. Real Estate Property Tax		\$127,511	\$132,761	\$130,000	(2,761)	\$0.15 per \$100	\$0.16 per \$100	
02. Personal Property Tax								
02.1 Corporate		2,486	1,262	2,000	738	\$0.80 per \$100	\$0.80 per \$100	
02.2 Unincorporated		0	100	100	0	\$1.50 per \$100	\$1.50 per \$100	
02.3 Public Utility		21,525	18,854	22,000	3,146			
Total 02. Personal Property Taxes		24,011	20,216	24,100	3,884			
03. State Income Tax		108,394	116,777	115,000	(1,777)	Includes \$35,200 due in May and June		
04. Highway Revenues		13,148	16,852	17,185	333	Other Budget Notes		
05. License/Permits								
05.1 Admissions & Amusement		523	1,150	300	(850)	suspected error by vendors		
05.2 Building Permits		5,125	1,250	5,000	3,750	changed permit fees		
Total 05. License/Permits		5,648	2,400	5,300	2,900			
06. Rental Income								
06.1 Post Office Lease		31,899	31,899	31,899	0			
06.2 Town Hall Rental		10,905	10,000	12,000	2,000			
06.3 Parking Lot-Tulane		3,600	3,600	3,600	0			
Total 06. Rental Income		46,404	45,499	47,499	2,000			
07. Interest		2,587	1,500	1,500	0			
08. County Revenue Sharing		20,762	20,762	20,762	0			
09. Cable Franchise Fees		2,741	3,400	3,500	100			
10. Echo Newsletter								
10.1 Advertisements		2,905	3,094	2,000	(1,094)	change in invoicing procedures		
10.2 Subscriptions		72	0	100	100			
Total 10. Echo Newsletter		2,977	3,094	2,100	(994)			
11. Miscellaneous Revenue		35	20	20	0			
11.4 Environmental Proj Restricted			1,250	1,250	0			
Total Revenue		354,218	364,531	368,216	3,685			
Expense								
20 Payroll								
20.1 Salary		33,366	52,300	60,000	7,700	moved to salaried manager		
20.2 Employer Taxes		4,174	4,500	4,500	0			
20.3 Staff Training		30	1,000	3,000	2,000	staff opportunities		
Total 20 Payroll		37,570	57,800	67,500	9,700			
21 Professional Services								
21.1 Auditor		11,919	7,327	8,000	673	service rate increase		
21.2 Legal		30,254	25,000	25,000	0			
21.21 Town Attorney								
21.22 Specialized Legal Svc.		7,727	0	5,000	5,000	assistance in land sale		

Town of Glen Echo
FY 21 Budget Proposed
 July 2020 through June 2021
 W/Capital Fund

	ACTUAL FY19	Projected Amount FY 20	Proposed Budget FY 21	Difference FY21/ FY20(K-J)	FY 20 Tax Rates	Proposed FY 21 Tax Rates	REVIEWER'S NOTES
Subtotal 21.1,2,Audit & Legal	49,900	32,327	38,000	5,673			
21.4 Additional Prof Svcs		500	1,000	500	Quickbooks		
21.5 Traffic Study Consultant	803	2,000	2,000	0	street signs study		
21.6 Records Retention/Archiving	3,914	2,500	3,000	500	project near completion		
21.7 IT Support	1,044	1,000	1,000	0			
21.8 Arborist	225	750	500	(250)	use state resources		
21.9 Town Engineer/Bld. Insp.	6,670	20,000	20,000	0			
21.10 Office Temporary Help	3,269	500	500	0			
Subtotal 21.4-10 Other Prof Services	15,925	27,250	28,000	750			
Total 21 Professional Services	65,825	59,577	66,000	6,423			
22. Fixed Operating Expenses							
22.1 Town Hall/Office Utilities				0			
22.11 Electrical	1,680	2,000	2,100	100			
22.12 Gas	884	1,000	1,000	0			
22.13 Telephone/Internet	3,029	3,000	3,200	200			
22.14 Water	579	1,000	750	(250)	water bill		
22.1 Office Utilities - Other				0			
Subtotal 22.1 Office Utilities	6,152	7,000	7,050	50			
22.2 Office				0			
22.21 Office Supplies	1,946	2,000	2,000	0			
22.22 Software/Domain	791	1,500	1,000	(500)			
22.23 Copier Rental	1,571	1,500	1,500	0			
Subtotal 22.2 Office Misc	4,308	5,000	4,500	(500)			
22.3 Bank Fees	127	350	250	(100)	change in banks		
22.4 Website	0	500	500	0			
22.5 Insurance & Bond	2,267	2,300	3,000	700	LGIT rate increase		
22.6 Dues, Subscriptions, Conferences	1,847	5,000	5,000	0	MML Conferences		
Subtotal 22.3-22.6 OtherOps	4,241	8,150	8,750	600			
22.7 Administration				0			
22.71 Admin. Payroll Fee	1,463	2,000	2,000	0	Paychex		
22.72 Flyer Delivery Charges	200	200	200	0			
22.73 Misc. Admin Expenses	900	500	500	0			
22.7 Admin - Other	286			0			
Subtotal 22.7 Admin	2,849	2,700	2,700	0			
22.8 Echo Printing	2,360	3,200	2,500	(700)			
22.9 Town Hall Operations				0			
22.91 TH Supplies	2,277	2,250	2,000	(250)			
22.92 TH Cleaning Service	3,870	3,500	3,500	0	Maid Brigade		
22.93 TH Maintenance	5,624	4,000	4,000	0	Case		
22.94 - TH Elevator Maint.	6,500	1,000	2,000	1,000			
22.9 Town Hall - Other				0			
Subtotal 22.9 Town Hall Ops	18,271	10,750	11,500	750			
22.10 Oth Maintenance	0	0	0	0			
22.11 TH Improvements	7,475	1,000	4,000	3,000	AV upgrade, kitchen		
22.12 Office Furniture & Equip.	475	300	1,000	700	color printer		

Town of Glen Echo
FY 21 Budget Proposed
July 2020 through June 2021
W/Capital Fund

3/29/2020

	ACTUAL FY19	Projected Amount FY 20	Proposed Budget FY 21	Difference FY21/ FY20(K-)	FY 20 Tax Rates	Proposed FY 21 Tax Rates	REVIEWER'S NOTES
Subtotal 22.10-22.12	7,350	1,300	5,000	3,700			
Total 22. Fixed Operating Expenses	46,131	38,100	42,000	3,900			
23 Streets				0			
23.1 Street Lighting	8,677	9,000	9,500	500			
23.2 Street Sweeping	1,120	4,000	2,500	(1,500)	expense less than anticipated		
23.3 Street Signs	1,414	6,000	3,000	(3,000)	depends upon work in FY20		
23.4 Stormwater Projects	0	16,000	20,000	4,000			
23.5 Street Repair	0	15,000	15,000	0			
23.6 Sidewalk Repair	0	5,000	5,000	0			
Total 23 Streets	11,211	55,000	55,000	0			
24. Town Services				0			
24.1 Community Contribution	0	4,000	2,000	(2,000)	GEPPAC only		
24.2 Landscape				0			
24.21 TH Landscaping	21,472	7,500	7,500	0			
24.22 Town Right of Way	12,365	5,000	7,200	2,200			
24.23 Env. Improvement Project		5,000	1,000	(4,000)	Nancy Long Garden maintenance		
24.2 Landscape - Other	-2,300			0			
24.24 Storm Cleanup Services			2,500	2,500	guaranteed initial service coverage		
24.25 Storm Service Retainer			2,000	2,000	public works standby		
Subtotal 24.2 Landscape	31,537	17,500	20,200	2,700			
24.3 Snow Removal	27,299	5,000	25,000	20,000	normal snow removal estimate		
24.4 Refuse/Recycling	37,520	40,300	40,000	(300)			
24.5 Town Trees				0			
24.51 Town Tree Pruning	1,125	200	3,000	2,800	planned tree maintenance		
24.52 Town Tree Removal	2,100	5,000	5,000	0			
Subtotal 24.5 Town Trees	3,225	5,200	8,000	2,800			
24.6 Leaf Removal	15,600	12,300	15,600	3,300	normal leaf removal estimate		
24.7 Community Events	6,093	8,500	8,500	0	Summer party, founders day, Halloween, Holiday Brunch		
24.8 Wynne Repayment (FY21 for 20 years)			305	305	Wynne repayments start		
Total 24 Town Services	\$121,274	\$92,800	\$119,605	26,805			
Total Expense	\$282,011	\$303,277	\$350,105	46,828			
Net Ordinary Revenue	\$72,207	\$61,254	\$18,111	(43,143)			
Net Revenue	\$72,207	\$61,254	\$18,111	(43,143)			
Capital Projects Fund			20,000	20,000			
Capital Projects Set Aside			\$282,500	282,500			

Town of Glen Echo
FY 21 Budget Proposed
 July 2020 through June 2021
 W/Capital Fund

ACTUAL FY19	Projected Amount FY 20	Proposed Budget FY 21	Difference FY21/ FY20(K-J)	FY 20 Tax Rates	Proposed FY 21 Tax Rates	REVIEWER'S NOTES
			Bank Balances as of 3/16/2020			
			PNC Checking			\$65,287.00
			PNC Money Market			\$529,128.00
			Suntrust Checking			\$22,168.00
			Suntrust Money Market			\$43,393.00
			PNC (MLGIF)			\$83,515
			TOTAL			\$743,491
			Capital Projects Considerations			
			Elevator Upgrd	\$125,000		
			Town Survey/	\$150,000		
			Generator	\$7,500		
			TOTAL	\$282,500		

Town of Glen Echo
Account Balances New
As of March 31, 2020
Mar 31, 20

ASSETS

Current Assets

Checking/Savings

PNC - Checking	54,150.41
PNC - Money Market	528,554.36
MD Local Gov't Investment Pool	83,631.72
SunTrust Cash-Checking	21,559.53
SunTrust MM	43,393.44

Total Checking/Savings 731,289.46

Total Current Assets 731,289.46

TOTAL ASSETS 731,289.46

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Bond Deposit

Town Hall Deposit	200.00
Right of Way Bond	5,000.00
Bond Deposit - Other	3,000.00

Total Bond Deposit 8,200.00

Total Other Current Liabilities 8,200.00

Total Current Liabilities 8,200.00

Long Term Liabilities

Wynne liability 6,100.00

Total Long Term Liabilities 6,100.00

Total Liabilities 14,300.00

TOTAL LIABILITIES & EQUITY 14,300.00

Town of Glen Echo
Revenue/Expenses Actual vs Budget
 July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01. Real Estate Property Tax	132,761	130,000	2,761	102%
02. Personal Property				
02.1 Corporate	1,262	2,000	-738	63%
02.2 Unincorporated	0	100	-100	0%
02.3 Public Utility	18,854	22,000	-3,146	86%
Total 02. Personal Property	20,116	24,100	-3,984	83%
03. State Income Tax	81,577	115,000	-33,423	71%
04. Highway	7,540	16,643	-9,103	45%
05. License/Permits				
05.1 Admissions & Amusement	1,150	300	850	383%
05.2 Build Perm	1,250	1,000	250	125%
Total 05. License/Permits	2,400	1,300	1,100	185%
06. Rental Inc				
06.1 Post Off.	21,266	31,899	-10,633	67%
06.2 T H Rental	8,175	12,000	-3,825	68%
06.3 Parking Lot--Tulane	3,600	3,600	0	100%
Total 06. Rental Inc	33,041	47,499	-14,458	70%
07. Interest	1,448	1,500	-52	97%
08. County Revenue Sharing	20,762	20,762	0	100%
09. Cable Franchise	1,701	3,500	-1,799	49%
10. Echo Newsletter				
10.1 Advertisements	3,544	2,000	1,544	177%
10.2 Subscriptions	0	100	-100	0%
Total 10. Echo Newsletter	3,544	2,100	1,444	169%
11 Misc Revenue				
11.1 Walking Tour Book	16			
11.4 Env Project Restricted Inc	1,250			
Total 11 Misc Revenue	1,266			
Total Income	306,156	362,404	-56,248	84%
Expense				
Reconciliation Discrepancies	234			
20 Payroll				
20.1 Salary	40,626	52,300	-11,674	78%
20.2 Employer Taxes	3,139	4,500	-1,361	70%
20.3 Staff Training	716	2,000	-1,284	36%
Total 20 Payroll	44,481	58,800	-14,319	76%
21 Professional Services				
21.1. Auditor	7,327	8,000	-673	92%
21.2. Legal				
21.21 Town Attorney	19,578	25,000	-5,422	78%
21.22 Specialized Legal Svcs.	0	10,000	-10,000	0%
Total 21.2. Legal	19,578	35,000	-15,422	56%

Town of Glen Echo
Revenue/Expenses Actual vs Budget
 July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
21.4 Oth Prof Svcs	831	5,000	-4,169	17%
21.5 Traffic Study Consultant	1,792	2,000	-208	90%
21.6 Records Ret./Archiving	1,771	5,000	-3,229	35%
21.7 IT Support	880	2,000	-1,120	44%
21.8 Arborist	750	750	0	100%
21.9 Town Engineer/Bld. Insp.	15,416	20,000	-4,584	77%
21.10 Office Temporary Help	430	1,500	-1,070	29%
Total 21 Professional Services	48,775	79,250	-30,475	62%
22. Fixed Op Ex				
22.1 Office & TH Utilities				
22.11 Electrical	1,641	2,100	-459	78%
22.12 Gas	696	1,200	-504	58%
22.13 Telephone/Internet	2,184	3,200	-1,016	68%
22.14 WSSC	766	1,200	-434	64%
Total 22.1 Office & TH Utilities	5,287	7,700	-2,413	69%
22.2 Office				
22.21 Office Supplies	964	2,500	-1,536	39%
22.22 Software/Domain	1,086	1,500	-414	72%
22.23 Copier Rental	1,193	1,500	-307	80%
Total 22.2 Office	3,243	5,500	-2,257	59%
22.3 Bank Fees	308	250	58	123%
22.4 Website	342	3,000	-2,658	11%
22.5 Ins & Bond	2,279	3,000	-721	76%
22.6 Dues, Subs., Conf.	3,546	5,000	-1,454	71%
22.7 Admin				
22.71 Admin. Payroll Fee	1,525	1,500	25	102%
22.72 Flyer Delivery Charges	80	300	-220	27%
22.73 Misc. Admin Fee	588	1,000	-412	59%
Total 22.7 Admin	2,193	2,800	-607	78%
22.8 Echo	1,759	3,200	-1,441	55%
22.9 Town Hall				
22.91 TH Supplies	2,134	2,250	-116	95%
22.92 TH Cleaning Service	2,610	3,500	-890	75%
22.93 TH Maintenance	2,880	4,000	-1,120	72%
22.94 TH Elevator Maintenance	425	1,600	-1,175	27%
22.9 Town Hall - Other	195	0	195	100%
Total 22.9 Town Hall	8,244	11,350	-3,106	73%
22.11 T H Improv	1,000	1,000	0	100%
22.12 Office Furniture & Equip.	274	2,000	-1,726	14%
Total 22. Fixed Op Ex	28,475	44,800	-16,325	64%
23 Streets				
23.1 Streetlights	6,421	9,500	-3,079	68%
23.2 Street Sweeping	1,120	4,000	-2,880	28%
23.3 Street Signs	0	5,000	-5,000	0%

Town of Glen Echo
Revenue/Expenses Actual vs Budget
 July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
23.4 Stormwater Projects	0	20,000	-20,000	0%
23.5 Street Repair	0	15,000	-15,000	0%
23.6 Sidewalk Repair	0	5,000	-5,000	0%
Total 23 Streets	7,541	58,500	-50,959	13%
24 Town Services				
24.1 Community Contribution	4,000	4,000	0	100%
24.2 Landscape				
24.21 TH Landscaping	4,264	7,500	-3,236	57%
24.22 Town Right of Way	1,746	7,200	-5,454	24%
24.23 Environmental Imp Project	3,182	5,000	-1,818	64%
Total 24.2 Landscape	9,192	19,700	-10,508	47%
24.3 Snow Removal	3,516	25,000	-21,484	14%
24.4 Refuse/Recycling	29,611	40,000	-10,389	74%
24.5 Town Trees				
24.51 Town Tree Pruning	0	3,000	-3,000	0%
24.52 Town Tree Removal	1,650	5,000	-3,350	33%
Total 24.5 Town Trees	1,650	8,000	-6,350	21%
24.6 Leaf Removal	12,300	15,600	-3,300	79%
24.7 Community Events	6,557	8,500	-1,943	77%
Total 24 Town Services	66,826	120,800	-53,974	55%
Total Expense	196,332	362,150	-165,818	54%
Net Ordinary Income	109,824	254	109,570	43,238%
Net Income	109,824	254	109,570	43,238%

Town of Glen Echo
Expenses by Vendor Summary

March 2020

	<u>Mar 20</u>
Advance Business Systems	124
American Advertising Distributors of NOVA	298
Blue Crab Contracting, LLC	1,088
Bolt Legal, LLC	685
capitol pest	195
Goode Companies, Inc.	3,100
Joseph Cutro, P.E.	384
Joseph F. Toomey Associates, Inc	1,373
Maid Brigade, Inc	580
PEPCO - (streetlights)	845
Print 1 Printing & Copying	474
Snider & Associates	500
Sun Trust Bankcard, N.A.	1,304
Verizon - Phone Line	271
Washington Gas	136
TOTAL	<u><u>11,357</u></u>

From: Joseph F. Toomey, Permit reviewer for the Town of Glen Echo
To: Willem Polak, Mayor, Town of Glen Echo
Subject: Progress report on Vassar Circle Development and Construction
Date: April 8, 2020

The status of the Vassar Circle development, as of Wednesday, April 8, 2020, is that a pre-construction meeting was held to plan the final mill and overlay paving of the circle, a fence permit was issued, and underground gutter and downspout drain lines have been installed.

A pre-construction meeting was held on March 10th, with Mr. Hirsch and representatives from A.B. Veirs & Sons, Inc., the paving contractor selected by Mr. Hirsch. The discussions included the mill and pave work schedule, and base repairs that the Town may request, where the existing roadway surface is deteriorating. It was agreed that the potential base repairs could be done in conjunction with the mill and pave work. The estimated time to complete the work is two or three days. A disagreement on the base repair required for the water and sewer pavement cut for #4 Vassar Circle has been resolved at the County level, with the County stating that since the Town will be maintaining the roadway, the County will defer to the Town for determining the specifications for the repairs. Work on the final mill and pave has not yet been started.

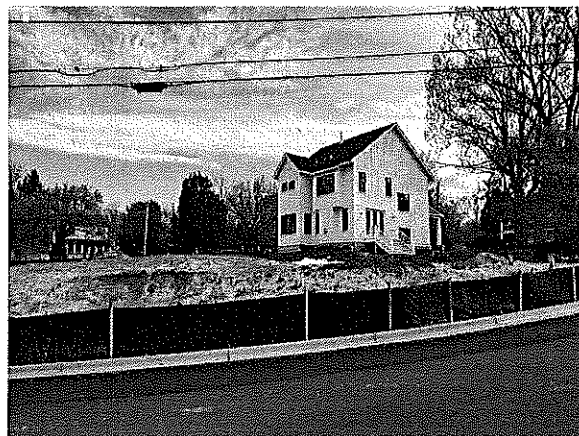
A fence permit application has been approved, and issued, by Montgomery County and the Town, for the interior lot lines of #4 Vassar Circle. The Town permit was issued on the 18th of March. The fence has not yet been installed.

Underground drain lines at #4 Vassar Circle, leading from the roof gutter downspouts, to the landscape infiltration facility, have been installed. The roof gutters and downspouts have not been installed. Construction of the landscape infiltration facility, which was started early last month, has not yet been completed.

The seed and mulch cover over the partially rough graded site is now germinating, and appears to be holding soil in place, as with the recent rains, sediment has not spilled off of the site.



The partially completed landscape infiltration facility.



Soil stabilization has started to germinate.