



Village of Friendship Heights FY 2023 Budget

REVENUES

| | |
|--|--------------------|
| Property tax ¹ | \$640,000 |
| Income tax ² | 1,464,000 |
| Municipal Revenue Sharing ³ | 95,245 |
| Gas/highway tax ⁴ | 70,000 |
| Parking violation income ⁵ | 250,000 |
| 4602 N. Park Ave. rental | 36,000 |
| Interest income ⁶ | 10,000 |
| Village Center rental income | 0 |
| Permit and license fees ⁷ | 25,000 |
| Newsletter ad income | 30,000 |
| Center program/misc. income ⁸ | 13,000 |
| TOTAL REVENUES | \$2,633,245 |

EXPENDITURES

General Government

| | |
|--|--------------------|
| 1 Elections | \$6,500 |
| 2A Financial admin./accounting ⁹ | 13,000 |
| 2B Administrative costs ¹⁰ | 12,000 |
| 2C Memberships and conferences ¹¹ | 25,000 |
| 2D Legal counsel and consultants | 50,000 |
| 2F Village Council reports | 3,000 |
| 3A Salaries ¹² | 740,000 |
| 3B Health/life/family benefits ¹³ | 220,000 |
| 3C F.I.C.A. | 56,500 |
| 3E Retirement contribution ¹⁴ | 55,000 |
| 4A Xerox copiers | 1,000 |
| 4C Heating/cooling maintenance | 12,000 |
| 4D Security system maintenance | 4,500 |
| 5C Building/general liability ins. ¹⁵ | 11,690 |
| 6 Telephone and utilities | 35,000 |
| 7 Hospitality and special events ¹⁶ | 15,000 |
| 8A Equipment and supplies ¹⁷ | 14,000 |
| 8B Office and building furniture | 5,000 |
| 8D 4602 N. Park maintenance | 15,000 |
| 8E Computer equip./supplies | 10,000 |
| 8F Center maintenance - repairs | 35,000 |
| 8G Maintenance service ¹⁸ | 15,000 |
| Total General Government | \$1,354,190 |

Public Safety

| | |
|---|-----------------|
| 9A Security patrol contract | \$60,000 |
| 9B Police Field Office ¹⁹ | 2,000 |
| 9C Security vehicle maintenance ²⁰ | 7,000 |
| Total Public Safety | \$69,000 |

Public Works

| | |
|------------------------------------|-----------|
| 10 Bus contract ²¹ | \$495,000 |
| 11A Street maintenance | 15,000 |
| 11B Sidewalk maintenance | 20,000 |
| 11C Snow removal | 50,000 |
| 11D Storm drain maintenance | 0 |
| 12A Waste collection ²² | 14,000 |
| 12B Recycling | 1,200 |
| 13 Street lighting | 20,000 |
| 14 Street signs | 5,000 |
| 15 Trees | 10,000 |
| 16 Villagescape ²³ | 14,000 |

Total Public Works

\$644,200

Health/Education/Social Serv.

| | |
|--|--------|
| 17B Health/social services ²⁴ | 12,000 |
|--|--------|

Total Health/Ed/Social Serv.

\$12,000

Recreation and Parks

| | |
|---|---------|
| 18C Lecture fees | 10,000 |
| 18D Musicians' fees | 20,000 |
| 18E Instructors' fees | 0 |
| 18F Trip fees | 3,000 |
| 18G Art/theme shows | 3,000 |
| 18I Consumable supplies | 4,000 |
| 18K Lunches/brunches/teas | 14,000 |
| 18M Center special events ²⁵ | 35,000 |
| 19 Reading Room materials | 3,000 |
| 20C Village newsletter | 29,000 |
| 21A Village parks: electricity | 1,500 |
| 21B Village parks: water | 10,000 |
| 21C Village parks: fountain maint. | 20,000 |
| 21D Village parks: lighting maint. | 3,000 |
| 21E Village parks: furniture | 2,000 |
| 21F Village parks: walkway maint. | 3,000 |
| 21G Art fund | 3,000 |
| 23 Landscaping contract | 100,000 |
| 24 Arborist contract | 15,000 |

Total Recreation and Parks

\$278,500

Total Operating Expenditures

\$2,357,890

Surplus/(Deficit)

\$275,355

TOTAL EXPENDITURES

\$2,633,245

FOOTNOTES

Revenues

- 1 The special tax rate for the Village of Friendship Heights (not less than 4¢/\$100 nor more than 20¢/\$100 on assessments based on 100% of value), set by the Friendship Heights Village Council, was 4¢/\$100 in FY2022 and is proposed to be 4¢/\$100 for FY2023, which begins July 1, 2022.
- 2 Estimate reflects the portion of the County tax rate returned to the Village from state filings.
- 3 An agreement between the County and municipalities (including special tax districts) requires the County to reimburse special tax districts for a portion of certain expenditures, which currently include park maintenance, health services, and road maintenance.
- 4 This amount is derived from a State formula based on the number of registered vehicles at Village addresses.
- 5 Parking violation income is collected by Montgomery County. The Village revenue share is 75%.
- 6 Interest is from Village funds placed in State approved investments. Interest on the Capital Improvements and OPEB Funds, included in the audit figure, is not included in the budget.
- 7 Permit fees are paid by contractors who occupy public rights-of-way (streets and sidewalks). By law, the fees defray only the reasonable administrative costs of maintaining the permit system and are currently \$250. Certain license fees are also received from the State.
- 8 Includes a percentage of art sales and commission from produce market sales.

Expenditures

- 9 Includes the annual audit and financial statements required by law.
- 10 Includes taking of the minutes for the monthly public Council meetings, postage and stationery. May also include contracted administrative support.
- 11 Includes Maryland Municipal League dues and conventions attended by Council and/or staff.
- 12 Salaries of eight full-time and five part-time employees. (The Center is open seven days a week and four evenings until 9 p.m.) Volunteers provide additional support to staff.
- 13 Covers costs of health insurance and life insurance provided to qualifying employees.
- 14 Council contribution to employee retirement plan.
- 15 Includes Workers Compensation, Public Officials Liability, Fidelity Bond, and Building/General Liability.
- 16 Volunteer/staff annual appreciation dinner, condolence flowers, and holiday decorations.
- 17 Includes general cleaning products, restroom paper supplies, copier paper, and office supplies.
- 18 Contract for maintenance supplies and supplemental cleaning at Village Center. Maintenance employees were added to Village staff in November 2020.
- 19 Cost to maintain Police Field Office at 4602 North Park Avenue.
- 20 Cost of security vehicle provided by security contractor.
- 21 Contract for operation of shuttle bus, including vehicle, drivers, maintenance, insurance.
- 22 Includes collection of Center trash and recyclables and park trash six times per week. A community shredding service, twice per year, is also included.
- 23 Cost to install and maintain flower baskets on streetlight poles.
- 24 Includes cost of nurse consultation services and other health related programs.
- 25 Cost of major seasonal events each year.