

# VILLAGE OF FRIENDSHIP HEIGHTS

## DRAFT FY25 BUDGET

Version: 3/29/24

LI	REVENUES:	Actual FY23	Budget FY24	Budget FY25
1	Property tax <sup>1</sup>	\$668,914	\$640,000	\$660,000
2	Income tax <sup>2</sup>	\$1,422,394	\$1,430,000	\$1,398,000
3	Municipal Tax Rebate <sup>3</sup>	\$108,511	\$110,000	\$119,000
4	Gas/highway tax <sup>4</sup>	\$84,713	\$85,000	\$97,000
5	Parking violation incomes <sup>5</sup>	\$303,483	\$275,000	\$275,000
6	4602 N. Park Ave. rental	\$36,000	\$36,000	\$36,000
7	Interest income <sup>6</sup>	\$99,271	\$100,000	\$120,000
8	Village Center rental income	\$2,286	\$2,500	\$5,000
9	Permit and License fees <sup>7</sup>	\$8,642	\$15,000	\$7,500
10	Newsletter ad income	\$27,865	\$30,000	\$30,000
11	Other Income	\$400		\$0
12	Village Center program/misc. income <sup>8</sup>	\$11,737	\$15,000	\$18,000
<b>TOTAL REVENUES:</b>		<b>\$2,774,216</b>	<b>\$2,738,500</b>	<b>\$2,765,500</b>

LI	General Government	Actual FY23	Budget FY24	Budget FY25
1	Elections	\$13,235	\$0	\$13,000
2A	Financial admin. and accounting <sup>9</sup>	\$11,459	\$12,000	\$12,000
2B	Administrative costs <sup>10</sup>	\$20,498	\$13,000	\$17,000
2C	Memberships <sup>11</sup>	\$45,277	\$35,000	\$14,000
2D	Conference/Travel/Training Expenses			\$30,000
2E	Legal counsel	\$161,334	\$50,000	\$40,000
2F	Village Council reports	\$2,831	\$3,000	\$0
3A	Salaries <sup>12</sup>	\$711,082	\$721,000	\$814,000
3B	Health and life insurance <sup>13</sup>	\$213,931	\$227,500	\$237,021
3C	F.I.C.A.	\$56,082	\$55,150	\$62,000
3E	Retirement contribution <sup>14</sup>	\$54,755	\$56,200	\$65,000
4A	Xerox copiers <sup>15</sup>	\$4,783	\$4,500	\$7,000
4B	Village Center Aquarium/Indoor Plants	\$4,428	\$5,000	\$11,600
4C	Heating and cooling maintenance	\$11,843	\$12,000	\$7,000
4D	Bldg. security system maintenance	\$11,971	\$10,000	\$10,000
5C	Bldg./General liability insurance <sup>16</sup>	\$11,690	\$12,040	\$12,040
6	Telephone and utilities	\$56,329	\$35,000	\$50,000
7	Hospitality <sup>17</sup>	\$7,938	\$8,000	\$3,000
8A	Equipment and supplies <sup>18</sup>	\$46,036	\$17,000	\$12,000
8B	Office and building furniture	\$2,266	\$7,000	\$2,000
8C	4608 N. Park Ave Maintenance <sup>19</sup>	\$66,803	\$5,000	\$5,000
8D	4602 N. Park Ave. maintenance	\$20,918	\$12,000	\$12,000
8E	IT Website, Equipment, Supplies, Support <sup>20</sup>	\$13,912	\$10,000	\$38,000
8F	Center Maintenance/repairs	\$93,662	\$35,000	\$40,000
8G	Contracted maintenance service <sup>21</sup>	\$20,699	\$20,000	\$20,000
8H	Art Curator Contract <sup>22</sup>			\$7,200
8I	New Initiatives <sup>23</sup>			\$5,000
<b>Total General Government:</b>		<b>\$1,663,762</b>	<b>\$1,365,390</b>	<b>\$1,545,861</b>

LI	Public Safety	Actual FY23	Budget FY24	Budget FY25
9A	Parking enforcement contract	\$66,453	\$69,000	\$91,000
9B	Police Field Office <sup>24</sup>	\$2,076	\$2,000	\$1,000
9C	Security vehicle <sup>25</sup>	\$7,795	\$7,000	\$0
9D	Police Patrol	\$41,890	\$175,000	\$175,000
<b>Total Public Safety:</b>		<b>\$118,214</b>	<b>\$253,000</b>	<b>\$267,000</b>

LI	Public Works	Actual FY23	Budget FY24	Budget FY25
10	Bus Contract <sup>26</sup>	\$525,133	\$535,000	\$525,000
11A	Street maintenance	\$6,141	\$5,000	\$5,000
11B	Sidewalk maintenance	\$0	\$10,000	\$7,500
11C	Snow removal	\$0	\$50,000	\$50,000
12A	Waste collection <sup>27</sup>	\$15,682	\$16,000	\$18,000
12B	Recycling <sup>28</sup>	\$2,843	\$1,200	\$5,000
13	Street lighting	\$23,573	\$15,000	\$15,000
14	Street signs	\$7,939	\$5,000	\$8,000
15	Trees	\$26	\$10,000	\$10,000
16	Villagescape <sup>29</sup>	\$12,204	\$14,000	\$0
<b>Total Public Works:</b>		<b>\$593,541</b>	<b>\$661,200</b>	<b>\$643,500</b>

Health/Education/Social Serv.

17B Health/Social services <sup>30</sup>	\$12,064	\$11,000	\$12,000
<b>Total Health/Education/Social Serv.:</b>	<b>\$12,064</b>	<b>\$11,000</b>	<b>\$12,000</b>
<b>Recreation and Parks</b>			
18C Lecture fees	\$3,391	\$20,000	\$10,000
18D Musicians' fees	\$28,122	\$25,000	\$30,000
18E Instructors' fees	-\$4,161	\$0	\$0
18F Trip fees	\$6,292	\$3,000	\$3,000
18G Art/theme shows	\$611	\$3,000	\$3,000
18I Consumable supplies	\$3,665	\$4,000	\$2,000
18K Lunches, brunches, teas & dinners	\$9,655	\$15,000	\$10,000
18M Center special events <sup>31</sup>	\$40,400	\$35,000	\$35,000
19 Reading Room materials	\$3,013	\$3,000	\$5,000
20C Village newsletter	\$36,930	\$35,000	\$32,500
21A Village Parks: Electricity	\$1,103	\$1,500	\$1,500
21B Village Parks: Water	\$6,409	\$15,000	\$15,000
21C Village Parks: Fountain maint.	\$17,325	\$20,000	\$20,000
21D Village Parks: Lighting maint.	\$0	\$2,000	\$2,000
21E Village Parks: Furniture	\$0	\$2,000	\$2,000
21F Village Parks: Walkway maint.	\$0	\$3,000	\$7,000
21G Art Fund	\$0	\$3,000	\$0
23 Landscaping contract	\$90,201	\$105,000	\$120,000
24 Arborist contract	\$12,375	\$20,000	\$15,000
<b>Total Recreation and Parks:</b>	<b>\$255,331</b>	<b>\$314,500</b>	<b>\$313,000</b>
Capital Improvement Fund contribution			\$25,000
<b>Total Operating Expenditures:</b>	<b>\$2,642,912</b>	<b>\$2,605,090</b>	<b>\$2,806,361</b>
Surplus/(Deficit):	\$131,304	\$133,410	-\$40,861
<b>TOTAL EXPENDITURES:</b>	<b>\$2,774,216</b>	<b>\$2,738,500</b>	<b>\$2,765,500</b>
<b>GENERAL FUND BALANCE</b>	<b>\$3,120,444</b>	<b>\$3,884,258</b>	<b>\$4,015,697</b>
<b>CAP. IMPROV. FUND BALANCE<sup>32</sup></b>	<b>\$11,703</b>	<b>\$11,298</b>	<b>\$1,000,000</b>
<b>OPEB TRUST FUND RESERVE<sup>33</sup></b>	<b>\$1,383</b>	<b>\$3,000</b>	<b>\$3,000</b>

## FOOTNOTES

### FN# LI# Revenues

- 1 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 FY2024 and is proposed to be 4¢/\$100 for FY2025, which begins July 1, 2024.
- 2 2 Estimate reflects the portion of the County tax rate returned to the Village from state filings.
- 3 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 4 This amount is derived from a State formula based on the number of registered vehicles at Village addresses.
- 5 5 Parking violation income is collected by Montgomery County. The Village revenue share is 75%.
- 6 7 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 9 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 12 Includes a percentage of art sales and commission from produce market sales.

### Expenditures

- 9 2A Includes the annual audit and financial statements required by law.
- 10 2B Includes postage and stationery, and contracted administrative support i.e. Netflix, Zoom, BlueHost, AccountEdge, Quickbooks, ApprovalMax
- 11 2C Includes Maryland Municipal League and other membership organization dues.
- 12 3A Salaries of seven 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 3B Covers costs of health insurance and life insurance provided to qualifying employees.
- 14 3E Council contribution to employee retirement plan.
- 15 4A Xerox-Usage has increased due to council packets and copy requests from councilmembers
- 16 5C Includes Workers Compensation, Public Officials Liability, Fidelity Bond, and Building/General Liability.
- 17 7 Condolence flowers, and holiday cookie plates.
- 18 8A Includes general cleaning products, restroom paper supplies, copier paper, and office supplies.
- 19 8C Maintenance of red house property recently purchased by Village.

- 20 8E Line item has been renamed and consolidates expenditures previously included in other expense categories.
- 21 8G Contract for maintenance supplies, supplemental cleaning at Village Center, and special events maintenance workers.
- 22 8H Contract for Art Curator reclassified.
- 23 8I Funds to be approved by Council for new projects, which may include capital expenses.
- 24 9B Cost to maintain Police Field Office at 4602 North Park Avenue.
- 25 9C Cost of security vehicle provided by security contractor. This is now combined with Line item 9A-Security patrol contract.
- 26 10 Contract for operation of shuttle bus, including vehicle, drivers, maintenance, insurance.
- 27 12A Includes collection of Center trash and park trash six times per week. Rate increase as of 3/1/24.
- 28 12B Includes collection of Center recyclables and Shredding service four times per year
- 29 16 Combined with account #23 (Landscape Contract) - Cost to install and maintain flower baskets on streetlight poles.
- 30 17B Includes cost of nurse consultation services and other health related programs.
- 31 18M Cost of four major seasonal events each year.
- 32 \$1 million will be transferred to the Capital Improvements Fund beginning in FY 2025 to cover anticipated costs of future infrastructure and other capital expenses.
- 33 Reserve for payments into Montgomery County Trust for retiree health benefits. Additional money will be moved into the reserve as required.