

Continued next page

an interim manager (for a period of four months, based on a monthly salary of about \$10,000) and up to \$30,000 on a recruitment firm. Town manager Fox will help in getting the word out about the position. All of this comes at a very busy time of the year because of preparation of the draft budget for the next fiscal year. Typically, the town manager works on a draft budget in January, discusses it at length with councilmembers at a work session in February, submits the draft for the “introduction” vote in March, followed by the vote for adoption in April. All of this will be a daunting task for the new interim or permanent town manager. Stay tuned for more news on this front.

Now came the monthly set of town updates.

- Historical preservation. Councilmember Paczkowski mentioned an ongoing historic preservation discussion about railings for the porch at the front of Penn Place.
- ARPA. The ARPA funds the town is receiving cannot be spent until proposed town projects are approved by the county government. Council member Dobosz indicated that the draft county rules for what projects will be allowed appear to be quite flexible (but not yet finalized). A committee or task force to come up with a list of projects to use the money on has not yet been established.
- Sidewalks. Councilmember Schulp asked for guidance from councilmembers as to whether the engineer designing the replacement sidewalks should consider use of Flexi-Pave or a similar porous material. There was no vote on this issue, but your reporter’s sense was that the discussion among councilmembers appeared to lean against it. Councilmember Paczkowski, for example, felt that this kind of material was unsuitable for these particular sidewalks for a variety of technical reasons.
- Stormwater. Councilmember Schulp indicated that phase two of the stormwater project at the end of Rokeby (the work on the stream bed for water runoff) is nearing completion, so a decision on phase three (the format of the pedestrian/bike passage over the stream bed) will be necessary soon.
- Strathmore redevelopment at St. Angela Hall. Councilmember Bennett announced that the county hearings on this project have been postponed, but will still take place. The town government will submit testimony opposing rezoning based on the current version of the redevelopment plan, and will include a list of changes to the plan requested by the town.
- Archives. Councilmember Grande indicated that archivist McDonald is putting together an exhibit on the mid-century modern Richter houses in town.
- Black Market Outdoor dining area. Councilmembers Schulp and Dubosz reaffirmed that the barriers blocking vehicular traffic will be removed at the end of December. Meanwhile, they still plan on forming a task force to consider longer-term possibilities for expanding outdoor

dining beyond the porch of Penn Place without obstructing traffic.

Town manager Fox ended the evening with her final monthly report before leaving her position. She thanked the mayor and council for the opportunity to work as our town manager for the past three years. Thus ended the meeting. In pre-pandemic times I would have finished with something pithy like “and your reporter then trudged slowly home in the dark of night.” Instead, I just stumbled down the stairs from my office for a very late dinner.

Ed Lincoln
Bugle Reporter

The *Garrett Bugle* is a newsletter publication by the Citizens Association of Garrett Park and published 10 times a year. Publication is supported by member dues. All residents of Garrett Park are members of the Citizens Association. Yearly dues (\$25 per family or \$15 per individual per address) can be sent to Citizens Association, Box 456, Garrett Park, MD 20896. Articles, ads and other content for the *Garrett Bugle* can be emailed to garrettbugle@gmail.com*

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*Editor and staff reserve the right to edit submissions for length and clarity. Unsigned Letters to the Editor will not be printed.

Town Manager’s Notes

My last day as Town Manager of Garrett Park is fast approaching, and I wanted to thank Mayor Kacky and Council for the opportunity to serve the Town and work alongside wonderful, dedicated staff, contractors, and residents in such a beautiful place. You will be in good hands with Interim Town Manager Barb Matthews, who begins in early December. Barb is an experienced manager and was the City Manager in Rockville and Takoma Park, among other places.

Communication

The Town Office encourages residents to stay informed on Town happenings. Please contact support@garrettparkmd.gov to receive Town website notifications, register for the Resident’s Portal, and receive emails from the GPML and Town Forum list servs. By signing up you’ll receive notifications regarding Council Meeting materials, road closures, special projects, and other Town business.

Holiday Gifts

To contribute a holiday gift to the crew members who take away our trash, recycling, and yard waste - now through mid-January, you may mail your check to: Town of Garrett Park, PO Box 84. Checks should be made payable to the Town of Garrett Park with “Holiday Fund” as the memo. The Town will send each contributor an acknowledgement and will see that the funds are properly distributed.

Town Office Highlights

- The effort to make the best use of the space on the third floor of Penn Place is underway.
- The Town Office will be rolling out a new agenda management system that will enable a

more efficient way to develop and finalize the agenda, minutes, and other Council meeting materials.

- In the coming weeks, certain diseased trees behind Town Hall will be removed, and the fence will be replaced with a fence of like material and size.

Leaf Raking & Yard Work Assistance

Any young people in Town who would like to offer their services to help residents with fall yard work may contact Elizabeth Henley at adminelizabeth@garrettparkmd.gov at the Town Office to add your name to our list.

Yard Waste and Leaf Collection

Yard waste is picked up on Mondays year-round. Separately, weekly leaf removal occurs from October 15 - December 15. Leaves will be collected as early in the week as possible. Place leaves in rows alongside the curb street side, and remove sticks, rocks, trash, and other debris that can damage the machinery. Shredded leaves or grass clippings should be bagged and put out for the regular yard waste collection on Mondays. Rain or inclement weather will delay leaf collection. Parents, please discourage your children from playing in leaves along the curb.

Permits

A Garrett Park building permit is required when you want to build a new structure including houses, additions, sheds, garages, decks, porches, and driveways. This is *in addition to* the required Montgomery County permit. Complete your Garrett Park permit application and submit along with your plat and drawings to the Town Office *before* requesting a County permit. Permit applications and payment can be completed at www.garrettparkmd.gov/government/operations/permits

As always, please reach out to the Town Office with questions or concerns, 301-933-7488 or managerandrea@garrettparkmd.gov.

Andrea Fox, Town Manager

Garrett Park Native Releases New Music



On November 18th Garrett Park native Garrett Mader and his fellow band members from Two Truths released a new EP, *Electric Campfire*. An EP December 2021

is an extended play record that contains more tracks than a single but fewer than an album. This EP contains four original songs.

If you're noticing a connection between Garrett's name, and our town's name, it isn't a coincidence. Mader grew up in Garrett Park where his family has lived for two generations. His grandparents were longtime residents of Keswick Street and very involved in the town during their lifetimes, with his grandfather even serving as mayor for a time.

According to Mader, "They were also very musical people and have passed that down the line to my father and then to myself. This has resulted in my going to school for music performance at the Eastman School of Music and becoming a professional musician."

Two Truths includes Mader, Jonathan Blake, Byron Cage, and Max Greenberg. "The goal of releasing the first EP is to introduce ourselves to the world. We want to make songs that mean something to us and that really resonate with us, because if they can make us feel something real maybe they can do the same for other people," said Mader.

For Mader a lot of his Garrett Park roots shine through in his music. "Spending the first eighteen years of life there instilled within me a strong appreciation for being in nature. I always feel most at home surrounded by trees in the quiet of the woods, and I think that carries into Two Truths in the musical textures that I like to choose and the type of songs I like to write. I am often drawn to woody acoustic textures like hand percussion and acoustic guitars, as well as spacious synthesizers and reverbs, and that probably is motivated somewhat by my fondness of Garrett Park," he said.

A helpful way to listen to *Electric Campfire* is on [Bandcamp](#) because more money goes directly to the artist than on other streaming platforms. Also, if you like live music, the band just confirmed a show at the Town Hall on December 12th at 5 PM. It will be a pay by donation show and they'll be releasing more information on their Instagram in the upcoming days.

It hasn't always been an easy journey, but Mader and his bandmates are excited that there is a lot more music that they will be releasing soon. "There is one piece of advice that can truly pertain to every musician, but especially to younger ones, and that is to just get through the hard times. The hard times are inevitable and they will make you feel like quitting, but that is exactly when you shouldn't quit. Once you get through those times you will be more equipped for what lies ahead and what you want to do," he said.

PEANUT THE PENGUIN BOOK LAUNCH

This Sunday December 5th from 3pm to 5pm – Garrett Park Town Hall (sponsored by Garrett Park Women's Club)
Come meet local author/artist Aruna M. Lepore for a book launch party!
Bring the kids for some fun games, arm-painting, balloon artist, crafts and more.
Snacks, juices and coffee provided.

Lucky winner of a Peanut the Penguin book Door Prize.

Peanut the Penguin is a children’s book for kids 3 to 8 years. A tale of perseverance, family love and empathy.

There will be books available for sale and signing. Also available at Amazon and all online booksellers, and local bookstores or at www.arunamlepore.com

Masks are required at this event.



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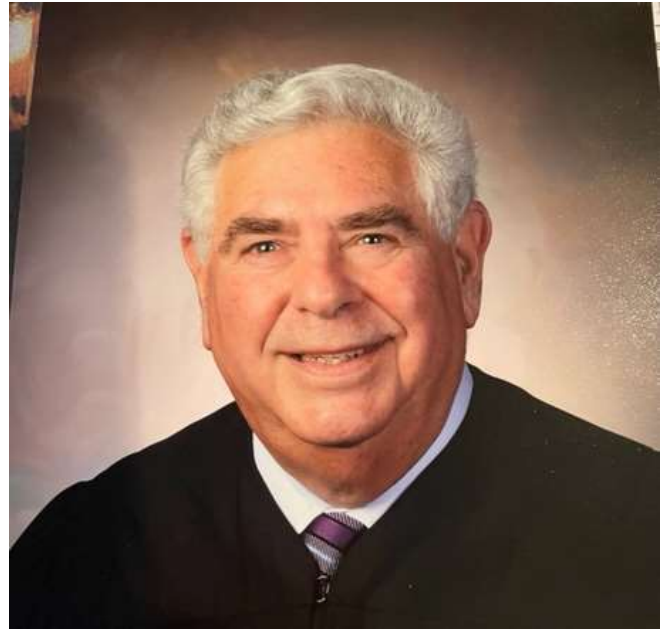
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Hon. Julian Jacobs



1. Where in Garrett Park do you live? My wife, Donna, and I live on Clermont Ave, with our dog, Julie.

2. How long have you lived here? 33 years

3. Why did you choose to live in Garrett Park? I moved to Garrett Park in 1988 because of its geographic location and charm.

4. Judicial highlights. President Ronald Regan nominated me to be a judge on the U.S. Tax Court in December, 1983. My investiture occurred on March 30, 1984. I retired in June, 2019. The U.S. Tax Court is a national court, hearing civil tax disputes without a jury. The judge is the trier of facts. Cases are heard in one of approx. 65 cities throughout the country, including Alaska and Hawaii. I traveled to most of these cities during my term. (Donna traveled to Hawaii, Alaska, Seattle, San Francisco, San Diego, Los Angeles, Albuquerque, Phoenix, Miami, Denver, Helena MT, New York City and Chicago with me). The taxpayer (the “petitioner”) institutes the proceeding after receiving a notice of deficiency (i.e. proposed tax increase) from the Commissioner of Internal Revenue (the “respondent”). When filing the petition, the petitioner requests the place of trial; the request is usually granted.

Thousands of petitions are filed each year. The vast majority of cases are settled without the necessity of trial. The amount of tax in dispute varies greatly.

There are 19 authorized Presidential appointed judges plus Senior Judges (former Presidential appointed judges) and Special Trial Judges (individuals selected by the Presidential judges.) A Special Trial Judge can hear a matter involving \$50,000 or less in dispute. A case is heard by one judge who determines the facts and then applies the facts to the law.

During my years on the Court, I heard (or was involved in) well over a thousand cases. A substantial number of cases settled shortly before trial, on the day of trial and even after trial began. The amount of the proposed tax deficiency involved varied, from \$100 to over \$100,000,000. Some of the taxpayers involved are prominent or “high profile” individuals or corporations.



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~ Garrett Park resident ~

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In addition to being the presiding judicial officer at trial, I was the supervising judicial officer in an arbitration proceeding. The proposed tax deficiency involved Apple Computer and its foreign subsidiaries. The issue was whether the amount one of Apple’s subsidiaries paid to another subsidiary (related parties) with respect to assembly of parts was reasonable. The IRS asserted the amount paid was greater than that which would have been paid by an unrelated party, and because the recipient subsidiary paid taxes in a low tax country, the affiliated group (which filed a consolidated return) saved millions of dollars.

5. Day to day activities. Due to covid, for the most part, I stay home-reading and following the news and stock market-or walk our dog, Julie. Donna and I own a condo at the Sea Colony in Bethany Beach, DE. We often go there for short periods of time for a change of scenery and to enjoy the local restaurants.

6. What I like most about living in Garrett Park? The charm, uniqueness in house design, the beauty of the area (gardens and trees), our neighbors, and community involvement by the residents.

7. Other. Shortly after graduating in 1960 from the Univ. of Maryland Law School, I started my law career with the IRS, assisting in the drafting of Federal tax legislation and regulations. In 1965, after obtaining my Masters of Law in Taxation from Georgetown, I went to the Buffalo IRS office and litigated cases in the Tax Court. In 1967, I went into private practice in Baltimore, and eventually became a partner in a 30- person law firm. While at the law firm, I was appointed by the Governor of Maryland to Chair several tax commissions. During my tenor at the Court, I was a visiting professor of law in the graduate tax programs at the Univ. of Baltimore; the Univ. of San Diego; and the Univ. of Denver. I also was a frequent lecturer and Chairman of the Tax Section of the Maryland Bar Association.

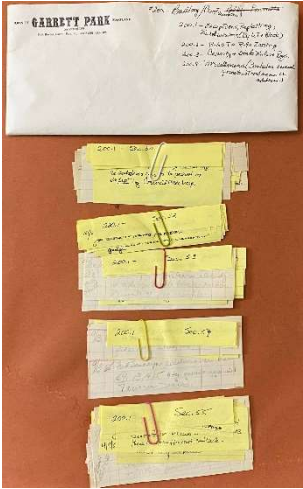
From the Town Archives



paperclips! For lack of a better name, I call it the Sibyl Griffin Indexing System, and it almost didn’t make it into our archival collections.

Griffin (1923–2000) served as Garrett Park’s Town Clerk from 1965 until 1975, while also holding down a full-time job at the National Institutes of Health. In those days, the town had no office (town business was conducted from people’s home) and no computers.

To keep track of the many details a town clerk needs to keep track of, Griffin created her system. The envelopes are labeled with various subjects, such as Financials, Building/Construction, History, etc., and a corresponding number. Each subject envelope contains little bundles of paper slips, representing sub-categories and related references found in town documents and records. Everything is handwritten.



As I mentioned, this fun find almost didn’t make it into the Town Archives. One day I was cleaning out the small archive storage room. It may be small, but it holds a lot. I discovered two shoeboxes on a shelf next to cleaning supplies. I had no idea what I had found. Fortunately, a few days later, Glenda Ingham, another former Town Clerk Extraordinaire, came by the Archives and filled me in. With new archival boxes and a better understanding, the Sibyl Griffin Indexing System is now part of our historical collections.

Claire McDonald, MLIS
Town Archivist
Garrett Park, MD

Archives@GarrettParkMD.gov
<https://garrettparkarchives.omeka.net/>

G.I.V.E.S.

Greetings from [G.I.V.E.S.](https://garrettparkarchives.omeka.net/)! We are so proud to be part of such a generous community. At our **Soup Supper** fundraiser last month, we had a stellar turnout with over 50 friends and neighbors in attendance and almost 2 dozen spectacular soups, salads and breads to share. Thank you to those who joined us for this meaningful Garrett Park 40+ year tradition. The best part -- G.I.V.E.S. raised over \$2,165 -- the most ever! -- for the homeless shelters we support -- [Stepping Stones Shelter](#) and [Thrive DC](#). As we heard from the directors of these 2 worthy organizations, the past 22 months since the start of the Covid-19 pandemic have been quite challenging for them and their constituents who are working towards independence and stability. Thanks in part to your contributions, both facilities were able to stay open and continue to serve their respective communities by providing critical emergency shelter, food and a wide range of services to vulnerable individuals and families in Montgomery County and Washington DC despite some of the most frightening circumstances. While they believe the light at the end of the tunnel is in sight, winter is an especially difficult time so with colder weather approaching, it's more important than ever to think about the homeless.

Here are a few contactless gift and donation options that will have a direct and valuable impact on the people these vital organizations support during the upcoming 2021 holiday season:

- Bring joy to Stepping Stones families and their children by giving gifts on their [Holiday "Wish List"](#).
- Donate items on Stepping Stones' [Urgent Needs](#) list or from their [Urgent Needs "Wish List"](#) on [Amazon.com](#) for fast and easy ordering delivered right to the shelter.
- Donate exactly what Thrive DC needs by buying items off their [Amazon Wish List](#).

The **G.I.V.E.S. Warm Coat Collection** will run from December 1 - 22 at the Post Office. We'll have a cardboard box in the lobby and can accept new or gently used and laundered youth and adult winter coats and will deliver them to Thrive DC at the end of December.

Thinking about a year end donation of what to give a friend who has everything? Please remember **G.I.V.E.S. Gift Donation Cards** will be available at our upcoming monthly collection table on Saturday, December 18th at the Post Office or by mail any time of year. Send your donation check to G.I.V.E.S. at P.O. Box 331, Garrett Park, MD 20896 and we'll mail one back to you.

If you've volunteered to join [G.I.V.E.S.](#) and host Saturday morning collections, you will soon receive an email with a link to a Sign-Up Genius. Please choose the date/time that works best for you in 2022. And if you haven't joined G.I.V.E.S. but are looking for a way to become involved in your local community, help others less fortunate, and can spare **JUST 2 HOURS PER YEAR**, please contact us at garrettparkgives@gmail.com.

Wishing you a healthy and joyous holiday season.

With gratitude,

Molly Shuck and Natalie Grande (Co-Presidents) and
Therese Keating (Treasurer)

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Bugle Town Governance Project

This is the second installment of the *Bugle* Town Governance Project. These essays, written by experienced citizens of Garrett Park, are designed to answer fundamental questions about the role of your local government, how it fits within the larger county, state and national governmental functions,

and how you, as citizens of Garrett Park, can get involved. If you are interested in reading about a topic (or if you want to author a topic), or if you have a comment about what you read, please do not hesitate to email the Bugle.

We continue with the second of a three-part series on the Garrett Park budget by Chris Keller and Ken Schwartz. Chris (Clermont) is a former mayor and councilmember, having served as mayor from 2008 to 2012 and councilmember from 1995 to 2005. Ken (Clermont) has also served as councilmember and has worked his entire career within the Office of Management and Budget.

Observations on the Garrett Park Budget
Last month we discussed the Town's budget process. This month we address substantive Town budget issues.

Garrett Park is budgetarily fortunate. It is blessed with a rising tax base that has supported a growing budget. For example, in the past five years, (2017-2021) Garrett Park tax revenues increased by 24%. In addition, the Town has been able to tap into other revenue sources, such as the sidewalk project and is in the process of receiving over \$1 million in Federal pandemic-relief funding (American Rescue Plan Act of 2021).

You will recall that the mayor and town manager propose a budget that the Town Council passes as an ordinance. What is the practical effect of Council adoption of the annual budget? Passing the budget ordinance means that the amounts specified within the budget (such as employee salaries, Penn Place maintenance, trash collection, and so on) are appropriated to each budgetary line item. In other words, the Town does not have a fund of undifferentiated budget money from which salaries can be drawn one day and the electric bill paid the next day unsystematically; instead, expenditures must come from amounts specifically targeted within the budget. To avoid a circumstance where appropriated funds are inadequate to meet expenses, the Town prepares its budgets based on information from the State and county, together with its own experiences with prior town budgets.

There is an additional technique for avoiding a circumstance where budgeted funds are inadequate to meet expenses: deliberately overestimating expenses so that appropriated funds exceed genuine anticipated needs. Garrett Park has a long history of doing that; within bounds, it is an appropriate form of fiscal conservatism. But building in a modest cushion of appropriated funds by inflating anticipated expenses and deflating expected revenues is prudent only if it does not become an indiscriminate habit. Applied to excess it leads to budget estimates that become increasingly divergent from actual results, and thus lack credibility. As suggested below, recent budgets have fallen into that trap.

Just as the town cannot expend unappropriated funds, by Maryland law Garrett Park cannot run its budget into the "red." Unlike the federal government, states and localities cannot deficit spend. Does the Town have fiscal guardrails in place to manage a potential deficit should it occur? The simple answer is yes. Consider the following:

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Garrett Bugle

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- The Town has a \$175 thousand “operating reserve” (rainy day fund). That sum can be tapped if the Town were to run into unexpected fiscal trouble. The reserve was created in the 1990s and has never been touched.
- The Town always budgets for contingencies, both in its operating and capital budgets. In 2022, the current operating contingency is \$109 thousand, a generous 7% of total operating funds.
- The Town has well over \$1 million in unobligated 2022 capital funds. The Council could reprogram those funds to cover an operating expense problem.

Despite these fiscal guardrails, the Town has been exceedingly conservative (pessimistic) in preparing its annual budget estimates. That is, the Town has increasingly underestimated revenues and overestimated operating expenses. For example, in fiscal year 2021 the Town’s revenue estimate was low by 24% and the operating estimate was high by 13%, despite the fact that the Town estimates were adjusted two-thirds through the fiscal year when the fiscal trends should have been apparent. In the past five years alone, unbudgeted surpluses have totaled \$1.6 million.

Accurate budgeting is critical so that the Town can assess whether it has funds available to finance expensive capital projects. Recent budget estimates have failed that test. Improved budget accuracy, as well as increased transparency regarding the rationale for increases/decreases in budget line items, should be goals for the Town Council.

A final installment for the January Bugle – We will discuss use of Town surpluses, the operating and capital budgets, and the challenges of spending the \$1.0 million of federal American Rescue Plan funding.



Saturday Dec 18th 2:30PM-4PM
Candy Canes for Kids

