

Town of University Park

**Fiscal Year 2017 Budget
Line item Descriptors**

Budget Presentation

The FY 2017 budget is organized by two fund types that appear in the Town's audited financial statements. The General Fund is used to account for all current revenues and current expenditures related to General Government, Public Works (Parks & Recreation, Streets, and General Sanitation) and Police and Public Safety. The net General Fund Revenues therefore reflects the surplus or deficit of current revenues and expenditures. The Debt Service Fund is used to account for the accumulation of resources for and payment of general long-term debt principal and interest. The Debt Service fund is funded by transfers from the General Fund. Finally the balance of the general fund is allocated to reserve accounts as reflected in the budget. It is prudent for the Town to maintain some reserves, should the Town experience either a revenue shortfall or an emergency major expenditure. The Treasurer recommends that the unreserved fund balance range at a minimum of 20 and 25 percent of current year operating expenditures.

GENERAL FUND REVENUES

R100 Taxes

R1 Real Property

The real estate tax at the rate of \$0.6077 per hundred dollars levied on assessed value of real estate in Town. The net estimated assessed value, as determined by the Maryland Department of Assessments and Taxation for the tax year beginning July 1, 2016 is \$356,878,843.

R2 Business Personal Property Tax

In Maryland there is a tax on business personal property, including operating property of railroads and public utilities which is imposed and collected by the local governments. In FY2017 the rate for business personal property taxes in University Park remains \$2.25 per hundred dollars of valuation as determined by the State Department of Assessments and Taxation, Division of Business Property

Evaluation.

R3 Penalties & Interest on Taxes

Income from penalties and interest on overdue tax payments

R4 State Income Tax

The greater amount of 0.37 percent of state taxable income of town residents, or 17 percent of the County income tax liability paid by the residents of University Park. Amount returned to Town by State of MD Comptroller.

R200 Licenses & Permits

R5 Building Permits and Fees

Miscellaneous permit fees (Building, tennis court stickers)

R6 Cable Franchise Fees

Percent of gross subscriber charges paid by the residents of University Park to the cable television franchise(s), in accordance with Town franchise agreements

R7 Cable Equipment Fees

Fees collected from cable subscribers for cable equipment. For Comcast Cable these are dedicated funds for purchase of cable equipment for the use of the Town. For Verizon, these fees can be used for a wider variety of uses.

R300 State Shared

R8 Police Protection

Payment to the Town from the State of Maryland General revenues, based on Town's expenditures for police services, the number of sworn officers in the Department, and a per capita allocation.

R9 Highway User

Thirty percent (30%) of the tax receipts on motor fuel and vehicle registration is distributed to counties and municipalities. The Town of University Park allocation is based on 1) ratio of UP road mileage to the total road mileage of the State of MD, and 2) the ratio of vehicles in the Town to the total number of vehicles in the state. This year's revenues are based on 1640 vehicles and 11.5 miles of roadway in the town. (Note that from FY2010 on the above formula was not followed. Future year's allocation is uncertain at this time.)

R10 Bank Stock

A grant in lieu of tax on shares of stock of banks and financial corporations doing business in the state of Maryland, the amount set by state legislation was representative of the number of bank shareholders living in University Park prior to July 1, 1968 and remains constant

R400 County

R11 Landfill

Pro rata rebate to municipalities, based on municipal population, for the cost of Prince George's County services provided to unincorporated areas and funded by landfill fees.

R500 Miscellaneous

R12 Interest

Income from Town cash held in interest-bearing accounts. The Town's primary investment vehicle is the Maryland Local Government Investment Pool (MLGIP). The funds' performance is tied closely to short-term interest rates.

R13 Red Light Camera

Fines paid by violators for running red lights at various locations within the Town. The cost per violation is \$75.

R14 Rental License

House rental application fees, currently set at \$400 per annum per rental property

R15 Recycling

Payment for co-mingle and paper recyclables taken to the Waste Management facility in Prince George's County

R16 Fines - Police

Penalties imposed for violations of various Town ordinances, such as parking and housing code violations.

R17 Vehicle Releases

Fees for the release of vehicles impounded by the University Park Police Department

R18 Sale of Asset

R19 Miscellaneous

Income unaccounted for elsewhere

R23 Recreational Trails Grant

To account for the proceeds of grant funds for the upkeep of park trails.

R25 Cafritz Revenue

To account for income to be received from Cafritz due to development of property adjacent to the Town. These funds are to be allocated to the costs of hiring an additional police officer for the Town. The funds received will be placed into a Reserve account until such time as a police officer is hired.

R26 WSSC/WGL Street Repair Rebate

Amounts anticipated to be received from WSSC and WGL for repairs they will be making to the utilities in Town. These funds will be paid to the Town in lieu of the utilities completing street work.

R27 Sale of Energy Credits

Sale of energy credits generated from the solar array that is located on the roof of the University Park Elementary School.

R28 PEPCO - Excess Generation

Income received for solar array installed on the University Park Elementary School. Proceeds based on annual reconciliation.

Total General Fund Revenues

Total general fund revenues are predicted to be \$3,385,825.

M1 Memo: General Fund Prior Year Surplus

Total projected General Fund balances of June 30, 2016 that includes unreserved/designated, reserved/designated and unreserved/undesignated accounts predicted to be \$1,711,638.

M2 Memo: General Fund Revenues + Surplus

This is the sum of the Town's General Fund prior year surplus M1 plus current year general fund revenues. This Amount represents total funds available to the Town in FY2017 - \$5,097,463.

GENERAL FUND EXPENDITURES

General Government

G100 Personnel

G2 Payroll Taxes and Benefits

Includes state and federal tax withholdings, health and life insurance premiums, workers compensation, retirement contributions and unemployment insurance for general government personnel

G1 Salaries

Salaries paid to General Government employees. Does not include the part-time bus drivers, whose salaries are included under G26 Transit.

G1a Mayor's Salary

The Mayor's salary increases to \$20,000 per annum this fiscal year

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G2a Payroll taxes and Benefits - Mayor

Includes payroll taxes and other related benefits that are required to be paid by law.

G200 Operating

G3 ADA (interpreters)

Provision for handicap accessibility to public meetings

G4 Architecture & Related Services - Town Hall

This amount is put in as a place holder to show the Town's intent to plan an addition to the Town Hall.

G5 Audit and Accounting

Annual audit of Town financial position by independent accounting firm

G6 Building Maintenance

Cleaning supplies, repairs, maintenance materials, and miscellaneous items for the upkeep of Town hall and adjacent grounds.

G7 Cable (Video)

Video Broadcast to Town Residents using local access channel

G8 Recording Secretary

Recorder of Town meetings - 1099 Employee

G9 Election Expenses

Ballot printing, publications of legal notices, compensation for election officials and miscellaneous office supplies associated with the election

G10 Emergency Response Fund

Equipment and supplies to meet Town emergencies

G11 Engineering

Engineering services, including project design, professional consultation, space and usage studies, and inspections

G12 Equipment

Purchase of office equipment and furniture

G13 Government Studies

Ongoing traffic studies of impacts of traffic on residential roads in the face of current and future development surrounding University Park. Other studies as needed.

G14 Transparency Suite

Funding for a meeting and Minutes software.

G15 and G15.1 Housing Inspector

Contract costs for inspection of single-family rental units, as well as other housing code violations as assigned from time to time. The budget for this cost has been moved to the Police Department effective in FY2017.

G16 Insurance

Policies protecting the Town in event of loss or claims for

bodily injury, property damage; personal liability coverage for elected and appointed officials; and police legal liability

G17 IT Costs

Maintenance and improvements to the Town IT systems

G18 Legal Advertising

Publication of legal notices in papers of general circulation for Town Charter amendments, ordinances and other legal actions as well as bid notices

G19 Legal Fees

Fees for Services of Town Attorney, and related costs

G20 Membership Dues

Dues for Town membership in Maryland Municipal League, Prince George's County Municipal Association and other Professional organizations

G21 Newsletter

Preparation, printing and distribution of the University Park Town Newsletter

G22 Office Supplies

General office supplies for all departments

G23 Telephone & Maintenance

Telephone services for all Town departments. Also includes annual maintenance cost for new town phone system purchased in FY2008.

G24 Training

Training costs for General Government staff. This falls outside of the annual MML Conference that is included in G25 Travel.

G25 Travel

Travel expenses associated with professional meetings and conferences

G26 Transit

Town's Call-a-Bus service, inclusive of transit for the elderly, disabled, or small group day travel as well as shuttle service to the Prince George's Plaza Metro station,

morning and evening weekdays - This fund includes driver's salaries and related costs, and maintenance costs of two buses.

G27 Utilities

Utility costs for operation of Town hall

G28 Web Site Maintenance & Design

Development and service of Town's website.

G300 Grants and Donations

G30 Fire Department Donations

Donations to Volunteer Fire Department Funds of College Park, Hyattsville, and Riverdale Park

G31 PTA Donation

Donation to University Park Elementary School PTA

G32 Grant to UPCA

Civic association activities co-sponsored by the Town include annual Halloween Party, Fourth of July picnic and Parade, etc.

G33 LUP Boys & Girls Club

Donations to the Lewinsville/University Park Boys and Girls Club.

G34 Sustainability Grant

Grant funds to help develop a sustainability study for University Park.

G35 Senior Programs

Programs to assist senior citizens in the community.

G36 Anacostia Trails Heritage Area (ATHA)

Grant funds to ATHA to assist with their projects.

G36 PTA - Azalea Fun Run/Walk

Financially benefiting the University Park Elementary School PTA and increasing community spirit this is an ambitious fundraiser organized by school parents and community members.

G400 Capital

G38 Telephone System

Maintenance of telephone system that was purchased in 2008.

DEPARTMENT OF PUBLIC WORKS

A100 Personnel

A2 Payroll taxes and benefits

Includes state and federal tax withholdings, health and life insurance premiums, workers comp, retirement contributions and unemployment insurance for public works personnel

A1 Salaries

Salaries paid to public works personnel - current staff includes eight driver/laborers, supervisor, mechanic supervisor and public works director.

B100 Operating - Parks and Recreation

B1 Park Activities

Costs associated with decorating and lighting of Town Christmas tree, electric payment for PEPCO in parks, water at Gateway Park etc.

B2 Tree Maintenance

Pruning and other maintenance of trees in park - also includes take down of trees deemed to be dead or hazardous and the costs of the Town's tree reimbursement program to residents.

B3 Tree Replacement

Cost of replacement of tree canopy in Town Park

B4 Upkeep of Park

Maintenance as needed for such items as trash can liners, tennis court nets, tot lot mulching and equipment care, and other park features

B5 Playing Field Maintenance

Routine maintenance of the Towns playing field that is used by various organizations. Rules and regulations for its use have been developed and approved by Council

B6 Park Bridge Replacement & Walkway

Funds to replace two bridges located within the park.

B7 Park Playground

Place holder to show that the Town is planning a park playground project in the Town. Project will mainly be grant funded and will take place in FY18.

B8 Park Landscape Maintenance

Maintenance of Town Gardens

S100 Operating - Streets

S1 Street Lights

Energy costs for overhead street lighting throughout University Park - lights have photo sensors for on/off cycle - UP is given an un-metered rate based on hours of darkness. Also included in the rate is ongoing maintenance of the lights.

S2 Street & Sidewalk Repair

Routine spot repairs to streets and sidewalks (pot holes, temporary fixes for trip hazards etc.)

S3 Street Tree Maintenance

Maintenance pruning and take down of hazardous street trees as mandated by State law

S4 Street Tree Replacement

Replacement of street trees that have been removed or lost through age, disease or storm damage

S5 Snow Removal

Cost of salt and other supplies used during snow/icing events

W100 Operating - General Sanitation

W1 Fuel

Fuel for operation of public works vehicles and equipment

W2 Landfill

Tipping fee for disposal of refuse in County Landfills and disposal of materials at County and municipal compost sites

W3 Medical Exams and Training

Physical examinations for new hires as well as routine exams; courses in professional development

W4 Pest Control

Mosquito larvacide program, through State of MD Department of Agriculture

W5 Recycling Charges

Cost of curbside collection of recyclables by contractor, and disposal cost of appliances

W6 Tools/Supplies

Tools and supplies for public works operations

W7 Travel & Dues

Cost of membership in professional organizations and attendance at professional conferences.

W8 Training

Staff training to keep employees up to date on current developments in the Public Works field.

W9 Uniforms - Rental

Rental and cleaning of Public Works personnel uniforms, purchase and replacement of gear

W10 Vehicle Maintenance

Costs associated with repairs to vehicles and equipment

W11 Vehicle Storage

Rental costs for storage of vehicles and equipment

W12 Tiger Mosquito Repression Program

To provide staff and supplies to conduct a Tiger Mosquito Repression program within the Town.

W200 CAPITAL

W13 Veteran's Memorial

This line item is used a placeholder to show the intent of the Town to construct some form of a Veteran's Memorial within the Town when plans and funding become available.

W14 Packer Lease Payment

The Town purchased two 2016 Packers in FY2015. The vehicles were financed over six years. This line item covers that annual lease payment on these vehicles. FY2017 includes the third of six payments.

W15 Stormwater Project (44th Avenue & Route 1)

An allocation of \$0 has been made in anticipation of acquiring a grant to restore the creek surrounding the infrastructure between 44th Avenue and Route 1.

W16 Equipment

Cost of new equipment for the Public Works Department.

POLICE AND PUBLIC SAFETY

P100 Personnel

P1 Salaries

Police personnel salaries, holiday pay and overtime

P2 Payroll taxes and benefits

Personnel withholding taxes and benefits

P200 Code Compliance

P3 Code Compliance Officer

Personnel to administer the Code for the Town

P4 Code Compliance Operating Costs

Operating costs associated with the Code Compliance officer to include vehicle operating costs.

P300 Operating

P5 Training

Police personnel in-service and skills enhancement training

P6 Medical Examinations

Personnel fitness for duty and recruit physicals

P7 Accreditation

On site fee, on-site expenses

P8 Bike Patrol

General equipment maintenance

P9 Citations

Cost paid to American Traffic Solutions to administer and collect fines relating to red light violations within the Town.

P10 Computer

General equipment repair and service

P11 Equipment

Misc. equipment repair, service, and replacement

P12 Gasoline

Vehicle fuel needs

P13 Home Security Reimbursement Program

This is a new program proposed in FY2016 to provide incentive to homeowners to have security systems installed in their homes.

P14 MILES Computer

M.I.L.E.S. computer access fees

P15 Mobile Data Terminals

Misc. service and repair, Verizon wireless connection for 8 terminals

P16 Police Supplies and Manuals

Materials used in law enforcement, investigation and training for certification

P17 Radio Maintenance

Routine service and repair for nine radios

P18 Travel, Meetings, Professional Dues

Cost of membership in professional organizations, attendance of professional conferences, and Misc. police policy reference manuals

P19 Uniforms

Initial issue uniforms and replacement of worn or unserviceable items, annual shoe replacement, dry cleaning, etc.

P20 Vehicle Maintenance

General service and repair of fleet, car washes

Capital

P21 Police Cruiser

Replacement of police cruiser

P22 Mobile Data Computers

Purchase in car computers in order to operate under the County system.