

Town of University Park

Fiscal Year 2021 Budget

Line item Descriptors

Budget Presentation

The FY 2021 budget is organized by three 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. The Capital Projects Fund is new this year. This fund is used to account for the major Capital Projects that the Town is planning for the year. The funding sources and uses of funds are reflected in the Capital Projects 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 should be at a minimum of 25 percent of current year operating expenditures.

GENERAL FUND REVENUES

R100 Taxes

R1 Real Property

The real estate tax at the rate of \$0.5598 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, 2020 is \$436,800,769.

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 FY2021 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. Currently 5% of Gross Revenues.

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. Currently 3% of Gross Revenues.

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 FY2008 on the above formula was not followed. The General Assembly has restored partial funding to Highway Users Revenue. It is projected that in FY2021 this revenue will increase to \$120,156.

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 recycling facilities 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

R20 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.

R21 PEPCO - Excess Generation

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

R600 Bonds/Grants/Loans

R22 Maryland Heritage Area (MHA) Grant - (Moved to Capital Projects Fund)

Grants funds applied for to build a path on the North side of Wells Run creating a new connector trail linking the Anacostia Tributary Trail System, East to West, across Adelphi Road. This would be placed within a planted native meadow. Signage detailing this meadow's construction would be placed near the trail. The project will also incorporate new benches and a water fountain. The total cost of the project is \$81,500. The Town will use Reserve Funds as their matching share of this project.

R23 Town Hall - Maryland State Bond Bill - (Moved to Capital Projects Fund)

Funds anticipated to be received through the State General Assembly to be used for the Design and Construction of a new town hall

R24 Street & Infrastructure General Obligation Bond

The Town issued \$1,600,000 in bonds during FY2020 to upgrade streets, curb, gutters and sidewalks within the Town.

R25 Leaf/Utility Vehicle Loan

Loan to borrow \$150,000 for the purchase of two new vehicles to replace outdated vehicles in the Public Works Department. This was completed in FY2020.

R26 WSSC/WGL Street Repair Rebate - (Moved to Capital Projects Fund)

Funds received from WSSC/WGL for work performed in the Town Right-of-Way that the Town will restore to the original condition

Total General Fund Revenues

Total general fund revenues are predicted to be \$3,511,529.

M1 Memo: General Fund Prior Year Surplus

Total projected General Fund balances at June 30, 2020 that includes unreserved/designated, reserved/designated and unreserved/undesignated accounts predicted to be \$1,643,881.

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 FY2021 - \$5,155,410.

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.

G1b Town Administrator

Cost of hiring a Town Administrator on a part time basis.

G1a Mayor's Salary

The Mayor's salary of \$20,000 per annum.

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

Funds to conduct a feasibility study to determine the best option for a new 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 Council Retreat/Orientation - Cost to provide an information retreat for new Councilmembers and establish priorities for the future.

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 Employee Awards and Events

Costs associated with two annual events for the employees. These include the Summer longevity award luncheon and the Winter Holiday luncheon.

G11 Engineering

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

G12 Small Equipment

Purchase of office equipment and furniture

G13 Government Studies - Town Manager

Cost to hire a consultant to review the current municipal structure and made recommendations for improvement.

G14 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

G15 IT Costs

Maintenance and improvements to the Town IT systems

G16 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

G17 Legal Fees

Fees for Services of Town Attorney, and related costs

G18 Membership Dues

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

G19 Newsletter

Preparation, printing and distribution of the University Park Town Newsletter

G20 Office Supplies

General office supplies for all departments

G21 Publications

Costs to contract for the design and editing of informational flyers and brochures for Town programs.

G22 Telephone & Maintenance

Telephone services for all Town departments.

G23 Training

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

G24 Travel

Travel expenses associated with professional meetings and conferences. Specifically includes MML conference attendance for all elected officials.

G25 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, fuel and maintenance costs of two buses.

G26 Utilities

Utility costs for operation of Town hall

G27 Web Site Maintenance & Design

Development and upkeep of Town's website.

G300 Grants and Donations

G28 Fire Department Donations

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

G29 UPES PTA Donation

Donation to University Park Elementary School PTA

G30 Hyattsville Middle School PTA

Donation to Hyattsville Middle School PTA

G31 Grant to UPCA

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

G32 Senior Programs / Helping Hands

Programs to assist senior citizens in the community.

G33 Northwestern High School - PTA

Grant funds to purchase computers, monitors and printers for the NHS Library.

G34 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

G35 Town Hall Security

New front door and parking lot lighting for town hall.

G36 Town Hall Bathroom Renovations

To upgrade the bathroom on the lower level of the Town Hall building.

G37 Foyer Upgrade

To upgrade the foyer at Town Hall to make in more inviting and conducive for guests.

G38 Town Hall Design & Construction

Funds to prepare the construction drawings for the renovation/addition/construction of the Town Hall. \$200,000 of these funds will come from the State's Bond Bill program. The additional \$40,000 matching funds will come from the Town's Undesignated Reserve Funds.

DEPARTMENT OF PUBLIC WORKS

A100 Personnel

A1 Salaries

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

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

B100 Operating - Parks and Recreation

B1 Cemetery Upkeep

Town responsibility for maintenance of Deakins Cemetery located within the Town.

B2 Tree Maintenance - Park

Pruning and other maintenance of trees in park - also includes take down of trees deemed to be dead or hazardous.

B3 Tree Replacement - Park

Cost of replacement of tree canopy in Town Park

B4 Resident Tree Reimbursement

To breakout the cost of the Town's tree reimbursement program into a separate line item.

B5 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

B6 Tennis Courts

Cost of maintaining and upkeep of the Towns tennis courts

B7 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

B8 Park Usage Concept Plan

Development of a park concept plan.

B9 Park Landscape Maintenance

General Maintenance of Town Parks.

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.). Also includes \$2,000 for the installation of bike racks in town.

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 Recycling Charges

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

W5 Tools/Supplies

Tools and supplies for public works operations

W6 Travel & Dues

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

W7 Training

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

W8 Uniforms

Cost to purchase and maintain Public Works personnel uniforms and gear.

W9 Vehicle Maintenance

Costs associated with repairs to vehicles and equipment

W10 Vehicle Work/Storage

Rental costs for storage of vehicles and equipment and maintenance facility.

W11 Tiger Mosquito Repression Program

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

W200 CAPITAL

W12 Veteran's Memorial

Costs associated with the maintenance and upgrade of the Veteran's Memorial

W13 LED Street Light Conversion

Placeholder to upgrade the streetlights in Town to LED

W14 Park Bridge Repairs - Beechwood

Funds to replace two bridges located within the park. FY2019 Funds are for Van Buren Bridge. FY2020 Funds are for the Beechwood Road Bridge.

W15 Sidewalk Repairs - Major

To perform major sidewalk repairs in Town.

W16 Trailer

Purchase of a trailer capable of hauling the skid steer and other equipment.

W17 MHAA Trail Project (Moved to Capital Projects)

Includes \$81,500 to fund the removal and replacement of the existing path between the playground and Beechwood Road, installation of a new drinking fountain, and a new path connecting to Adelphi Road across the wildflower meadow.

W18 Leaf/Utility Trucks Purchase

\$150,000 to purchase two new trucks that will replace a pair of aging trucks used for leaf collection and a dump

truck used primarily for snow operations.

W19 Street & Infrastructure Project FY2020

\$2,400,000 has been allocated for the repaving of 2.5 miles of roads, replacement of park paths, and the construction of new sidewalks to provide safe pedestrian access in area of need. Funding to be provided from WSSC rebates, surplus funds and general obligation bonds.

W20 New Trash Containers

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. Includes benefits.

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 Body Worn Cameras

The cost of implementing a body work camera program for the Town police officers.

P8 Bike Patrol

General equipment maintenance

P9 Citations - Red Light Camera

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 Crossing Guards

Contract crossing guards to increase safety at the University Park Elementary School.

P12 Equipment

Misc. equipment repair, service, and replacement

P13 Gasoline

Vehicle fuel needs

P14 GPS

Add GPS Monitoring to police vehicles

P15 Home Security Reimbursement Program

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

P16 MILES Computer

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

P17 Mobile Data Terminals

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

P18 Police Supplies and Manuals

Materials used in law enforcement, investigation and training for certification

P19 Radio Maintenance

Routine service and repair for nine radios

P20 Traffic Study Analysis

To contract with a traffic engineering firm to conduct a traffic study to assist in the Safe Routes to School Plan

and assist in establishing traffic calming criteria for the town.

P21 Travel, Meetings, Professional Dues

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

P22 Uniforms

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

P23 Vehicle Maintenance

General service and repair of fleet, car washes etc.

Capital

P24 Police Cruiser

Replacement of two police cruisers.

P24 Purchase of Speed Sign

Purchase of a second speed sign to track vehicle speeds on roads throughout the town.

F100 Unreserved Designated Funds

F1 Vehicle Replacement

Funds Designated by Council to be used for vehicle replacement.

F2 Tree Replacement

Funds Designated by Council to be used for tree replacement.

F3 Road, Sidewalk and Infrastructure Repairs

Funds Designated by Council to be used for Infrastructure projects. The entire balance of \$107,500 has been moved to W21 Street and Infrastructure Project FY2020.

F4 Police Officer

Funds originated as a payment from Cafritz for the additional impact of traffic and police enforcement associated with the Cafritz property development. Original payment was \$100,000. The Town has appropriated these funds in the budget for various uses. The current balance is

\$68,000.

F200 Reserved Designated

F5 Cemetery

Funds given to the Town to maintain the Deakins Cemetery

F6 Cable Capital Equipment

Restricted funds associated with Cable TV Capital Equipment funds given to the Town from Comcast and Verizon.

D100 Debt Service Expenditures

D1 Debt Service - Infrastructure Bond

Debt Service on \$2,602,000 bond issued 7/11/2013 for 15-year term at 2.8% Interest. This bond was to refinance a prior bond for road work and for funding the past service cost associated with the Maryland State Retirement plan.

D2 Street Improvement & Traffic Control Bond

Debt Service on \$1,600,000 bonds issued in 2019. The bond was issued to fund infrastructure improvements to include roads, curb, gutter and sidewalks. The bonds are for 15 years at 2.54%

D3 Packer Lease

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. FY2020 includes the final payment of this loan.

D4 Leaf/Utility Trucks Loan

Loan to purchase two new vehicles for the Public Works Department. Principal amount \$150,803. Five-year loan at 3.5%.

Capital Project Fund

Grants and Other Funding Sources

Maryland State Bond Bill

Funds received through the State General Assembly to be used for the Design and Construction of a new town hall.

WSSC/WGL Street Repair Rebate

Funds received from WSSC/WGL for work performed in the Town

Right-of-Way that the Town will restore to the original condition

Safe Routes to School Grant

Funds anticipated to be received to install sidewalks in various areas of the Town.

Maryland Heritage Area (MHA) Grant

Grants funds applied for to build a path on the North side of Wells Run creating a new connector trail linking the Anacostia Tributary Trail System, East to West, across Adelphi Road. This would be placed within a planted native meadow. Signage detailing this meadow's construction would be placed near the trail. The project will also incorporate new benches and a water fountain. The total cost of the project is \$81,500. The Town will use Reserve Funds as their matching share of this project.

Other Sources of Funding

Bond Proceeds

The Town issued \$1,600,000 of bonds in FY2020 to be used for infrastructure improvements.

Town Reserves

Reserve Funds have been committed in the total amount of \$271,856 to help fund infrastructure projects as follows:

Road Reserves	\$107,500
Bond Bill Matching Funds	\$40,000
MHAA Grant Match	\$40,750
Park Path Repairs	\$83,606

Capital Grant Expenditures

Street & Infrastructure Project FY2021

Repaving of 2.5 miles of roads, replacement of park paths, and the construction of new sidewalks to provide safe pedestrian access in area of need.

Town Hall Design & Construction

Funds to prepare the construction drawings for the renovation/addition/construction of the Town Hall. \$200,000 of these funds will come from the State's Bond Bill program. The additional \$40,000 matching funds will come from the Town's Undesignated Reserve Funds

MHAA Trail Project

Includes \$81,500 to fund the removal and replacement of the existing path between the playground and Beechwood Road, installation of a new drinking fountain, and a new path connecting to Adelphi Road across the wildflower meadow.