

**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 (44<sup>th</sup> Avenue & Route 1)**

An allocation of \$0 has been made in anticipation of acquiring a grant to restore the creek surrounding the infrastructure between 44<sup>th</sup> 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.