

Town of Upper Marlboro Adopted Operating Budget

DRAFT



Fiscal Year 2024





TOWN OF UPPER MARLBORO ADOPTED OPERATING BUDGET FISCAL YEAR 2024

BOARD OF TOWN COMMISSIONERS

**THE HONORABLE SARAH FRANKLIN,
PRESIDENT / MAYOR
THOMAS HANCHETT**

CHARLES COLBERT



KAREN LOTT

A D M I N I S T R A T I O N

**KYLE SNYDER
TOWN ADMINISTRATOR**



**DAVID BURSE
POLICE CHIEF**

**JOHN HOATSON
TOWN CLERK**

**DARNELL BOND
PUBLIC WORKS**



TOWN STAFF

GENERAL GOVERNMENT
ADMINISTRATIVE ASSISTANT
LUCY WADE

BOOKEEPER / ADMIN ASSISTANT
CRYSTAL NELSON

EVENTS COORDINATOR
LISA ARMSTEAD

PUBLIC SAFETY
POLICE SERGEANT
SAM IRBY

POLICE CORPORAL
JOSEPH BROOKS

PRIVATE FIRST CLASS
TERRENCE ANDERSON

INVESTIGATIONS / DETECTIVE
SHERRON JOHNSON

CODE COMPLIANCE / PARKING
VICKIE STEWART

PUBLIC WORKS
FOREMAN
MATTHEW SCHECLES

CREW LEAD
MARCUS WASHINGTON

CREW MEMBERS
THERAN RAYNOR
TYLER STEWART



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Mayor's Message



Neighbors,

We are pleased to have produced this Budget Book for the second year in a row. The hope is that in Fiscal Year 2024 we have made it even easier for you to understand the Town's budget and provided you with some useful information about the Town. This budget is the plan for the Town for the next year. You can see what the priorities are for the year and how those priorities will be funded.

In the past year, the Board of Commissioners and I have achieved many things:

- Increased our staffing to improve services in all departments.
- Installed both permanent and temporary art projects.
- Hired an Economic Development firm and began discussions with all levels of County and State Government about the Downtown Renaissance the Town is entering.
- Engaged in a public process to ensure that our economic development strategy and brand are community driven efforts. We, as a community, will be selecting a new brand before the fiscal year 2023 has ended.
- Engaged in new ways with County partners to ensure that the development that happens on the edges of Town is consistent with the Town's goals and priorities.
- Improved relationships with State and County offices and officials.
- Implemented Community Conversations to talk to you in your neighborhoods.
- Made improvements to the Downtown Pocket Park and began food truck days at the park.
- Expanded our events, adding vendor markets in the fall and winter and brought events back in person.

This year we face many challenges as a community. Inflation is impacting each of our household budgets as well as the Town's budget. There have been substantial increases in the costs of fuel and maintenance as well as other services. The Town is also facing the problems of ageing infrastructure that has not been properly maintained over the years. Crime has increased in the Country, our State, and local areas. We have worked over the past year to position ourselves for success despite these challenges and this budget shows our commitment to ensuring continued services in Police, Public Works, and General Government.

These challenges underscore the need for the Town to continue to pursue economic development, annexation, and long-term planning for greater community connections. A larger and more diversified community will increase our sustainability and resilience while increasing the services we can provide. Times are challenging, but if we remember that we are all neighbors and work towards being Greater Together Upper Marlboro, we will thrive.

I hope you enjoy learning more about our community plans for the next year!



John H. Truband



The Town of Upper Marlboro was founded on Piscataway lands. The Piscataway peoples continue to live in and around the land we now call Upper Marlboro. Around 1695, the Town was settled by colonial peoples and named after the first Duke of Marlborough. With the Western Branch still being navigable by boat, the Town was established as a port Town for the import and export of tobacco and enslaved labor among other commodities of the time. Prior to 1706 the area was known as “Colonel Belt’s Landing”. It was renamed to Marlborough in 1706, when the Maryland General Assembly officially chose it as a site for a new Town in the County. In 1721, Upper Marlboro became the seat of Prince George’s County government when the courthouse was moved to the Town. Throughout the eighteenth century, Marlboro was the geographic and population center of the County. After the Town was seized by the British during the War of 1812, British Officers used the Dr. Beans home on Elm Street as their headquarters on the way to attack Washington D.C.

The Town became known as “Upper” Marlborough to distinguish it from the Calvert County “Lower” Marlborough. The name changed over time, possibly due to a postal clerk removing the “ugh” to fit the name on rubber stamp. Whatever the source, the Town began to be known as Upper Marlboro in 1893.

In 1927 Crain Highway officially opened. This road, which is now known as Old Crain Highway (and has been replaced by Rte. 301) created the first connection between Southern Maryland and Baltimore. In 1922, one hundred years ago this year, a monument was built to celebrate this connection.



John H. Truband

During the Jim Crow era the Town was known as a “sundown town,” a predominately white area that discriminated and inflicted violence against Black residents and visitors. Despite being home to the first school for African Americans in the County, Frederick Douglass Junior/Senior High School, the Town remained highly segregated. When the Civil Rights act of 1964 ended and the Town had to eliminate these laws, the community pool was filled in rather than desegregated.

During this time and beyond the Town was also home to St. Mary’s Beneficial Society. The Hall, located on Pratt Street and still standing today served as a meeting place, social and political center, and house of worship for the African American community of Upper Marlboro. This was surrounded by a thriving hub of economic and social life for African Americans in Upper Marlboro.

During the 19th and 20th centuries the Town played host to horse racing and later car racing at what is now the Showplace Arena and Equestrian Center. Upper Marlboro has been home to several prominent and influential sports stars, Maryland politicians, and clergy members. In 2018 the Town swore in first Black Elected Officials, Tonga Turner, and Wanda Leonard. Commissioner Turner was selected by the Board to serve as the Board’s President and Town’s first Black President / Mayor. This new board oversaw the Town’s first expansion of its boundaries in 2020 to include the Annexation of the Show Place Arena.



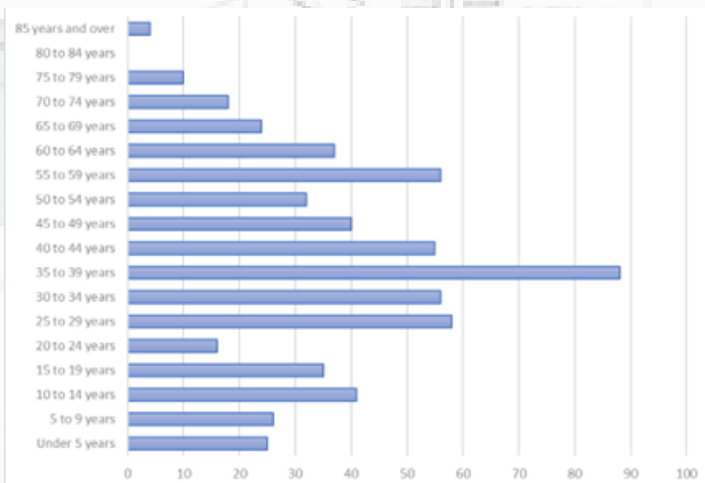


EXISTING CONDITONS

Today, Upper Marlboro is one square mile between Maryland Routes 4 and 202 and between John Rodgers Boulevard and the Show Place Arena. The following map shows the current Town boundaries. The Town receives calls daily from residents outside the Town limits requesting assistance with community issues and concerns. Each time there is an election the Town receives phone calls from potential candidates just outside the boundaries of the Town and must turn away voters because they do not live in the Town limits. All these indicators have caused the Town to look at annexation to provide much-desired services to more people in Greater Upper Marlboro and to expand its community and welcome in more neighbors.



According to the 2020 American Community Survey[1] the Town of Upper Marlboro is home to 652 residents who live in a total of 302 households. The median age for residents is 38.5 years old. Around half of these households have children living in them. This data should be considered when planning for community engagement; it is harder for these families to be at meetings when picking kids up from sports and other activities and making dinner and getting children to bed.



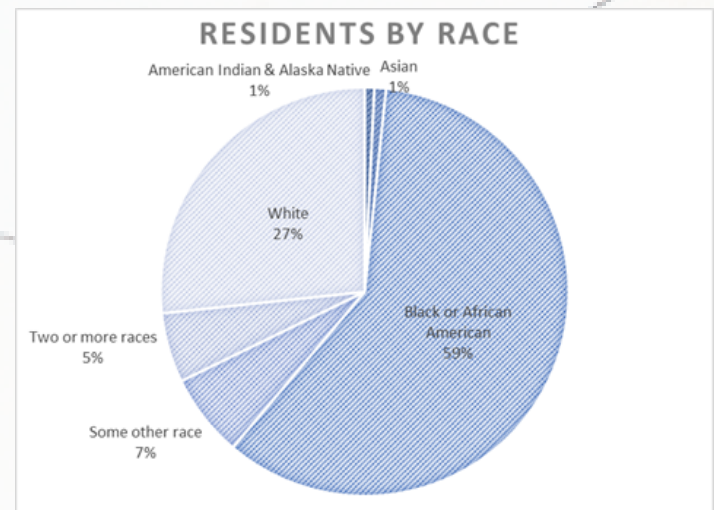
Residents of different ages have unique needs for services, it is therefore important to keep in mind the breakdown in ages. The senior population in Upper Marlboro is around 60 residents over the age of 65, around 115 residents are under the age of 18, with approximately 70 residents between the ages of 5 and 14 years old. This means for nearly one quarter of our population accessibility and walkability may be important factor in how they can enjoy the Town. Another population group that should be considered is veterans, there are approximately 45 veterans who are residents of the Town. The Town should consider how to connect our Veterans to services that meet their unique needs.



EXISTING CONDITONS

The Town's racial makeup is Black or African American, making up 60% of the Town's population. The table below shows a more detailed breakdown by race. Of all races 8% of residents identify as Hispanic or Latino.

The Town's median household income is \$92,500 and an employment rate of 77.8%. The Town has a low poverty rate (3.6%) compared to the state (9%). Most residents commute outside of Town, driving alone or in a carpool (78.3%). The most common industries that residents work in are educational services, health care and social assistance (25.1%), and Public Administration (21.7%).



This indicates that residents are busy at work outside the home most of the day. Ensuring that meetings and events are held at times these residents can attend is critical to ensuring they are able to be involved. Consideration should be given to how best to support those residents that may be temporarily struggling.

Most homes (45%) in Upper Marlboro have a value between \$200,000-\$300,000. Of the 308 housing units existing in Town, 302 are occupied. This leaves the Town with 92% of its housing occupied. The housing market has been tight of late, and houses are sold in Town as quickly as they go on the market.



[1] The American Community Survey uses statistical data to provide communities with a wide range of data about how a community lives. This helps identify social and economic needs more accurately.



Board Priorities – Fiscal Year 2024

Sustainable Government:

The Upper Marlboro Board of Commissioners wishes to have policies and procedures in place to ensure that the Town is following best practices. A sustainable government includes a budget in which recurring expenses are relatively equal to recurring revenues and capital improvements are planned for and budgeted.

Economic Development:

The Upper Marlboro Board of Commissioners wishes to pursue economic development for the downtown and Main Street corridor as well as other commercial areas. This will include annexation of travel corridors and neighboring residential areas to ensure attractive gateways and organized development.

Flooding mitigation and a safety:

The Upper Marlboro Board of Commissioners wishes to ensure safe travel during storm events, as well as protecting residents houses through improved roadways with stormwater considerations.

Safe and modern roadways:

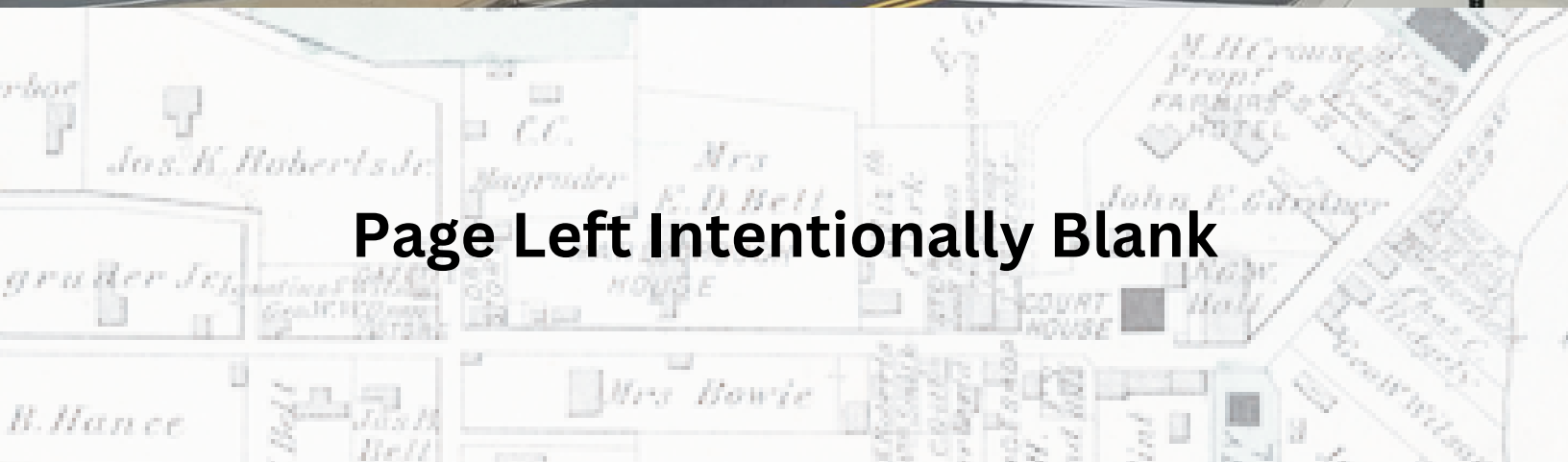
The Upper Marlboro Board of Commissioners wishes to see the Town's roadways paved, modernized, and connected for multiple modes of transit. The commission seeks to improve safety for all, but particularly our youngest residents.

Increased recreation opportunities:

The Upper Marlboro Board of Commissioners wishes to strengthen the Upper Marlboro Community with more recreation opportunities for residents of all ages. We wish to create spaces and events that serve as gathering places for residents.



BOARD PRIORITIES



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BOARD PRIORITIES

	Economy	Flooding
\$450,000 Bond Bill for Roadway Design & Survey		The first step to improving Roads and Stormwater systems.
\$10,000 for Annexation	Supports economic development such as beatification and increased access.	Increase the ability to ensure that adequate storm water management.
Salary for a Grant Writer	Brings in funds for economic development.	Brings in funds for stormwater management.
\$720,000 MD DNR Grant for playground and splashpad	Attracts visitors to the Town.	
\$500,000 Grant for Open Space	Creates open space and trail system will increase desirability and walkability to downtown.	Preserves areas where runoff is reduced and managed onsite.
\$17,000 for Community Events	Increase foot traffic and awareness of local businesses.	
\$20,000 for beautification	Increase attractiveness to visitors.	
\$275,000 Bond Bill for Parking Improvements	Increase parking access, signage, and attractiveness	Include green elements to manage stormwater
\$50,000 Community Legacy Grant for Business Improvement	Increases the attractiveness and value of downtown property.	Can include improvements to stormwater systems.
Salary for an Events Coordinator		
\$20,000 for an Economic Development Firm	Plan and implement economic development.	



BOARD PRIORITIES

	Roadways	Recreation
\$450,000 Bond Bill for Roadway Design & Survey	The first step to paving Roads. Road paving is set to begin this fiscal year.	Increase walkability and access to recreation.
\$10,000 for Annexation	Allows the Town to address speeding and work with SHA on safety.	Allows the Town to expand recreational opportunities.
Salary for a Grant Writer	Brings in funds for roadway improvements.	Brings in funds for recreation opportunities.
\$720,000 MD DNR Grant for playground and splashpad		Creates a place for residents to meet and play.
\$500,000 Grant for Open Space	Increases safe pedestrian pathways increases roadway safety.	Open space increases recreation opportunities.
\$17,000 for Community Events		Residents can come together and connect.
\$20,000 for beautification		Create places people want to gather in. Create a sense of pride in community.
\$275,000 Bond Bill for Parking Improvements		Increase downtown foot traffic and opportunities to meet.
\$50,000 Community Legacy Grant for Business Improvement		Increases people's desire to gather in public spaces.
Salary for an Events Coordinator		Increase capacity and organization of Town Events.
\$20,000 for an Economic Development Firm		

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Introduction



Introduction

Welcome to Fiscal Year 2024 Budget for the Town of Upper Marlboro!

Budgets are a PLAN for what projects will get done in the coming year. Here is where to find what you are looking for:

1. Background Data: We've got a summary of our Town's History and current Demographic Data.

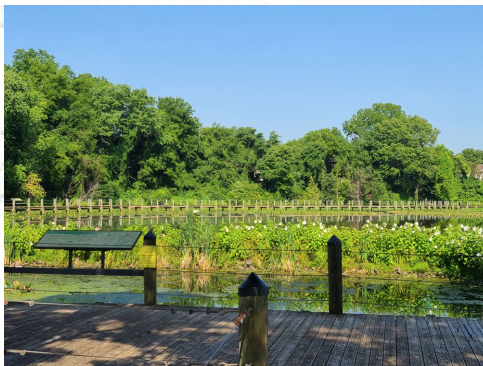
2. Goals: Goals keep us focused and help us move in the right direction. You will find the goals set out by your elected officials on page _. This budget reflects spending that prioritizes meeting those goals.

3. Operating Budget: The Operating Budget is the basic running and functioning of the Town. This section also includes information on the Town's revenue sources and how they are calculated. You can learn more about what this means as well as what it costs on pages _-_-.

4. Capital Improvement Plan (CIP): The CIP is where the Town accounts for large expenditures that are multi-year investments in the Town's future. This budget has items that have been funded as well as items that have not been funded but are still needs. This will help the Town plan for large expenditures such as road paving and vehicle replacement. Learn more about the investments that Town is making on pages _-_-.

5. Speed Camera Budget: Speed camera funds are restricted, and can only be used for specific purposes, and this must be clearly accounted for. Creating a separate budget for these revenues and expenses allows the Town to clearly comply with the regulations for these funds. You can find this budget on pages _-_-.

6. Citizen Engagement and FAQs: Throughout this process citizen participation was encouraged and questions and comments considered and incorporated into the document. Pages _-_- explain the process of involvement and provide direction on where to find answers to the questions that came up during the process.





Introduction

The Town's Operating Budget is an accounting of the revenues and expenses that allow for the running of a Town. The Town is responsible for creating a balanced budget. Upper Marlboro's FY 2024 operating budget is broken into the following sections:

Revenues – This section includes all sources of income that allow for the day-to-day operating of Town business. This includes taxes, fees, grants, Intergovernmental funds, and other money.

Expenses – These are broken down into the following five categories:

General Government Expenses – This section includes the expenses of the day-to-day operation of government administration. This includes the office of the Board of Commissioners and Town Administration. This department provides the basic services, advocacy, and oversight.

Committee Expenses & Town Events – The Town has several committees that provide services including community building events, administration of grants and programs, community gardens, preservation of history, and the promotion of art and sustainability in Upper Marlboro.

Public Safety – The public safety department incorporates the Police Department and Code Compliance. This department works to keep Town residents along with their homes safe by enforcing the laws of the state, county, and town.

Public Works – the public works department incorporates beautification, road maintenance, trash & recycling, and storm response. Storm response includes not only snow plowing and sidewalk clearing but also flood response and limb & debris removal resulting from severe weather.

Transfer From Reserves To Capital Improvements Program (CIP) Budget – This is the amount of money that the Town puts forward to fund capital improvement projects from its annual revenues (which are part of the operating budget). The CIP is a separate budget and is explained in detail in its own section of this budget document on page 11.

Each of these sections of the Operating Budget are detailed in their own section, including a narrative explaining their function and the costs.

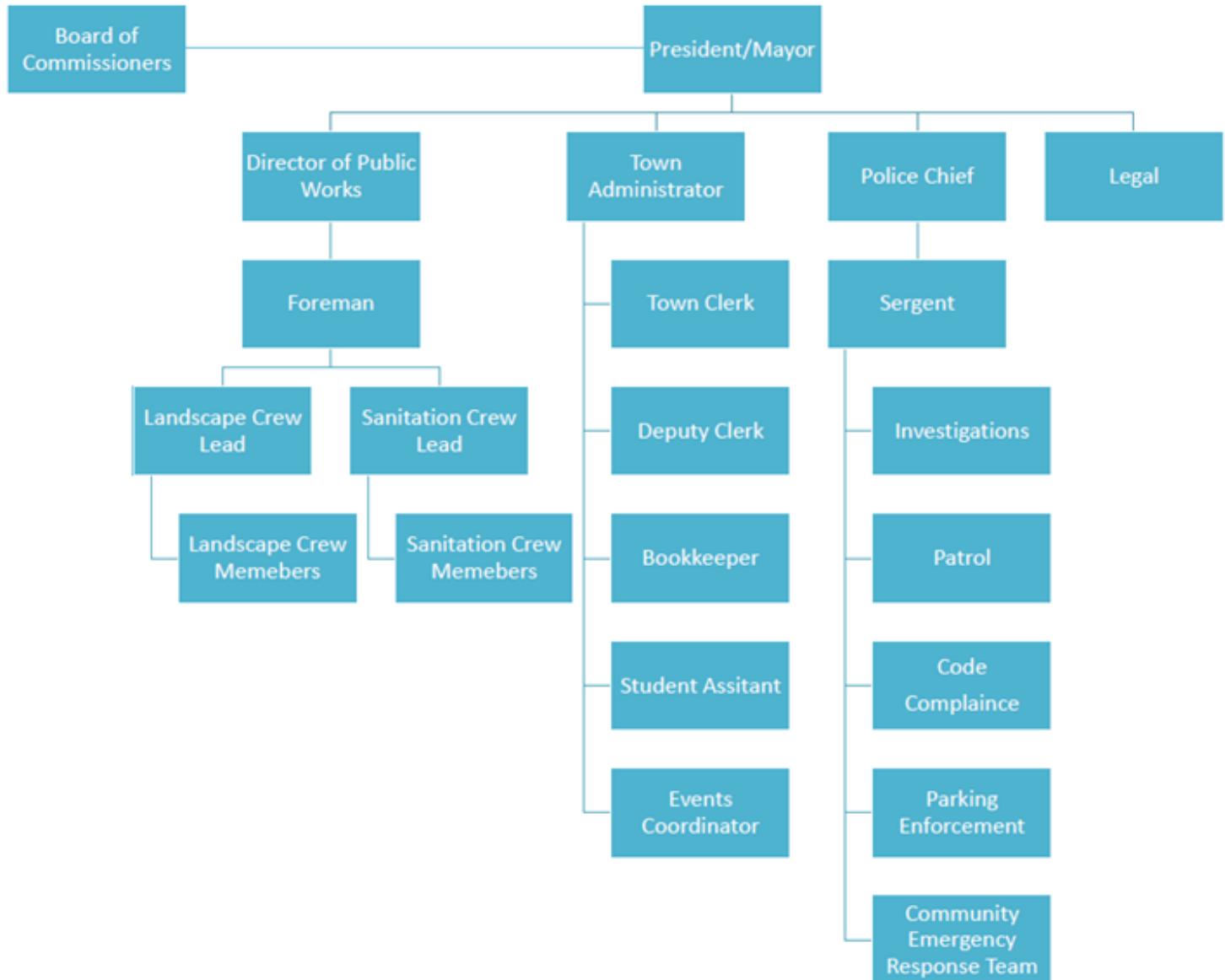


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Organizational Chart





Full Time Equivalent

Town of Upper Marlboro Personnel Schedule Full Time Equivalent

<u>General Government</u>	Budget FY 23	Budget FY24
Town Administrator	1	1
Town Clerk	1	1
Deputy Clerk / Admin Asst.	1	1
Bookkeeper / Admin Asst.	1	1
Events Coordinator	0.5	0.5
Grant Writer	0.5	0.5
Student	0.5	0.5
General Government	5.5	5.5

<u>Public Safety</u>	Budget FY 22	Budget FY23
Chief of Police	1	1
Police Sergeant	1	1
Patrol Corporal	2	2
Patrol Officer	1	1
Investigations / Detective	1	1
Code Compliance / Parking	1	1
Total Public Safety	7	7

<u>Public Works</u>	Budget FY 22	Budget FY23
Director	1	1
Foreman	1	1
Crew Lead	1	1
Crew Member(s)	2	2
Total Public Works	5	5

Total Town Positions FTE	17.5	17.5
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TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Revenues



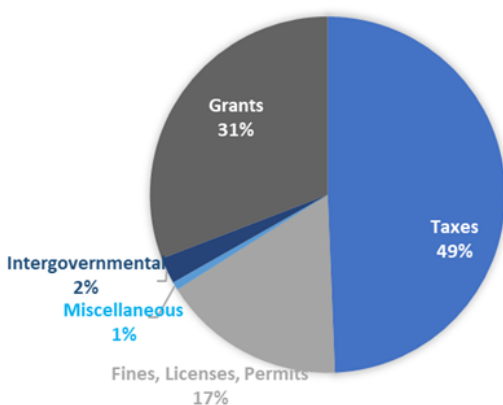
Revenues

Accurately projecting the revenues expected by the Town is essential to ensure that the priorities and plans for the coming year can be realized. Each revenue sources falls under one of four categories:

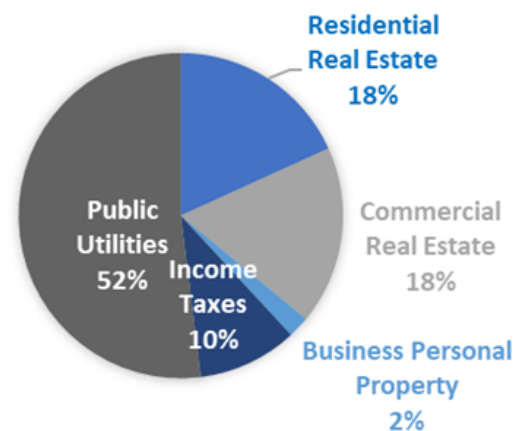
1. Fines, licenses, and permits – This category includes parking fees and fines, the Town's business licensing program, and other small fees.
2. Intergovernmental Revenue – This category includes funding from other levels of government in the form of rebates for Town services and other small remittances.
3. Taxes – This category includes residential and commercial property taxes, income tax, business personal property tax, and utilities taxes.
4. Miscellaneous Revenue – This category includes small services rendered by Town Hall staff that have an associated fee, Event Revenue, and transfers from the Reserve Fund.
5. Grants – This category includes grants and bond bills from state and county government.

Each of these categories makes up a percentage of the budget. In Fiscal Year 2023 Taxes accounted for 49% of the budget. Of those tax revenues Residential property taxes made up 18% of the Town's tax revenues. The category that contributes the most to the Town's budget overall is grants at 31%, followed by Utilities taxes, which accounts for 27% of the Town's total revenue and 52% of tax revenue.

FY23 - REVENUE BY SOURCE



FY23 - TAX REVENUE BY SOURCE

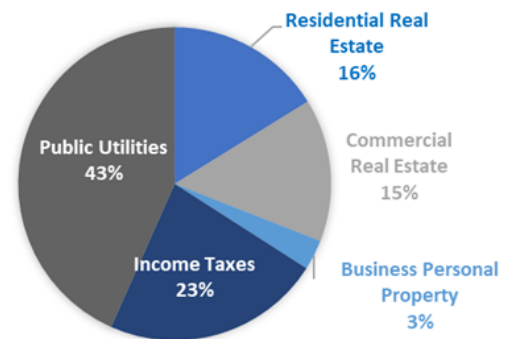


The numbers from FY23 show a need for the Town to continue to diversify its income. This year the town is focusing on increasing grant revenues and commercial development and tourism to increase commercial tax revenue. Continued investment in economic development over the next five years will further increase the Town's revenues. Residential revenues make up a smaller percentage of the budget due to increase grant revenues.

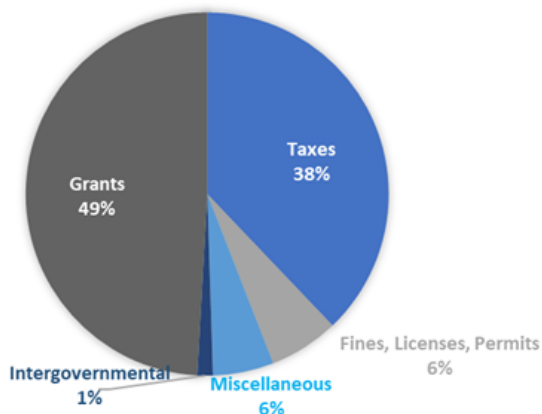


Revenues

FY24 - TAX REVENUE BY SOURCE



FY24 - REVENUE BY SOURCE



Over the past three years the Town has increased the tax rate to keep up with increasing costs of providing services. The following chart looks at the increased tax revenue brought in by these higher tax rates. In FY 24 this will result in additional tax revenue from residential taxes of just under \$6,000, and around \$11,000 in additional tax revenue from commercial property taxes. This \$17,000 dollars increase tax revenue will be used to pay the higher tipping fees for bulk and regular trash and recycling (~\$2,000), increased costs associated with street maintenance and repair (~\$3,500), increased costs of street lighting (~\$2,000), the cost of required equipment for police departments to comply with new laws (~\$10,000). Increases in salaries necessary to remain competitive in hiring and retaining staff (~\$6,000). These costs and the small cost increases in all supplies and repairs of aging vehicles is much higher than increased revenue from taxes. For long term sustainability the Town will need to provide increases in economic development.



Revenues

Tax rate comparison				
	FY22	FY23	FY24	
	Rates			
Residential Real Estate	\$ 0.30	\$ 0.34	\$	0.38
Commercial Real Estate	\$ 0.54	\$ 0.56	\$	0.57
Business Personal Property	\$ 0.50	\$ 0.53	\$	0.55
Public Utilities	\$ 1.50	\$ 2.10	\$	2.25
	Assesed Value			
Residential Real Estate	\$ 62,164,754	\$ 63,325,095	\$	65,074,739
Commercial Real Estate	\$ 37,097,478	\$ 37,482,621	\$	39,501,862
Business Personal Property				
Public Utilities				
	Revenue Estimate			
Residential Real Estate	\$ 186,494.26	\$ 215,305.32	\$	221,254.11
Commercial Real Estate	\$ 200,326.38	\$ 209,902.68	\$	221,210.43
Business Personal Property	\$ 48,284.00	\$ 25,190.25	\$	47,435.00
Public Utilities	\$ 660,686.00	\$ 614,064.78	\$	661,500.00
	Additional Revenue from prior year			
Residential Real Estate		\$ 28,811.06	\$	5,948.79
Commercial Real Estate		\$ 9,576.30	\$	11,307.75
Business Personal Property				
Public Utilities				
Total new revenue		\$ 38,387.36	\$	17,256.54

Revenue Estimates

In estimating the Town's revenues, a combination of methods was used. In most instances, a simple trend analysis of previous years was adequate. In some cases, we have official notices advising us of the amount of money we can project from specific intergovernmental sources. This section explains the methodologies used to estimate those revenues that were not estimated through trend analysis. Taxes are addressed at the end of this section in a detailed manner.

Speed Cameras:

Fiscal year 2023 was the first year in which the Town had a speed camera program. This program operated for nine-months out of the year. This budget projects the FY24 income from speed cameras to be equal to this nine-month period. This is a conservative estimate that attempts to account for the uncertainty around income from speed cameras.



Revenues

Transfer from Reserve Fund:

Best practices call for municipal governments to maintain a reserve fund consisting of three to four months (or 25-33%) of the operating budget. Maintaining a reserve fund higher than this amount would mean that the municipality is collecting taxes while not providing commensurate services. The transfer from Reserves is done with the money above this amount and is for CIP. Money the Town holds over in reserve is money allocated for improvement to the Town, therefore ensures that the Town is maintaining fiscal responsibility while also ensuring that it is providing the services taxpayers expect to receive from their government.

This category also includes transfers of ARPA money for planned ARPA spending in a total of \$120,000. Additionally, \$25,000 needs to be transferred from reserves to repair a curb cut/driveway apron that was incorrectly repaired in past decades.

Taxes[1].

Taxes are a large source of revenue for the Town. However, this revenue source is not well diversified. In FY22 the Town Board of Commissioners recognized this fact and enacted a three-year tax increase plan, with incremental increases to be considered beyond that time as necessary. The calculation of each tax is addressed below along with a chart that outlines the three year incremental tax increase. This incremental tax increase has gotten the town to a more sustainable tax rate of \$0.38 cents per \$100 of assessed value. This was necessary because smaller increases had not been made over time to keep up with increasing costs. The town should evaluate its tax rate every few years to ensure that this balance is maintained over time.

Tax Classification	FY 22 Rates	FY 23 Rates	FY 24 Rates	Classification Description
Residential Property	\$0.30	\$0.34	\$0.38	Residential zoned properties
Commercial Property	\$0.54	\$0.56	\$0.57	Commercial zoned properties
Business Personal Property (BPP)	\$0.50	\$0.53	\$0.55	Individual business owners' personal property
Public Utilities	\$1.50	\$1.75	\$2.00	Pepco, Verizon, WSSC, Comcast, etc.
Entertainment	-			
Vacant Property	-			Compensations for lost BPP income
Agricultural Use	-			Lower rate for annexed agricultural land

[1] For more information of the planned tax increases please see Appendix _: Town Tax Rate Discussion Memo



Revenues

Income Taxes:

For FY24 projections the Town are based on data provided by the state of projected income taxes.

Property Taxes:

Property Taxes (Residential & Commercial) for the Town were calculated based on applying the property tax rates to the assessed base value of property in the Town provided by the State.

Utility Taxes:

The State sends us the assessed values for utilities. We then bill the utilities based on our tax rate. The Town has worked with the state to get an accurate accounting of the projected assessed value for FY24. The Town's tax rate for utilities was applied to this base.

Entertainment Taxes:

The Town has researched the potential rates and income from entertainment taxes and had discussions with the tourism industry potential chilling effect of entertainment taxes to bringing in new activities to the Showplace Arena. The Town M-NCPPC, and Experience Prince Georges are discussing other ways to reduce the Town's costs and investments economic development.

Vacant Developed Real Property Tax:

Vacant developed property tax is a real property tax classification for vacant buildings different from those established under the Maryland code. Vacant developed property is classified with Prince George's County and be billed accordingly. The Board of Commissioners adopted this tax to compensate for the loss of Business Personal Property Taxes because of vacant property as well as to encourage property owners to fill vacant spaces in the interest of the Town's growth an economic development.

Agriculture-Use Tax:

As the Town annexes in Agricultural property, it should have a tax rate that accounts for this as well. Agricultural property is taxed at a lower rate by governments to encourage food production and the maintenance of open space, as well as in recognition of the lower need for services on these properties. The Town does not wish to have barriers to annexation due to a high tax rate for agricultural properties.



Revenues

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
Income	
Revenue	
4000 Taxes	
4010 Real Estate Property Taxes	\$ 454,285
4100 Personal Property Taxes	\$ 47,435
4150 PPT Public Utilities	\$ 661,500
4310 Income Taxes	\$ 345,000
Total 4000 Taxes	\$ 1,508,220
4200 Fines, Licenses, Permits	
4220 Town Permits	\$ 2,500
4230 Business License	\$ 18,000
4240 Parking Meters	\$ 190,000
4250 Speed & Red Light Cameras	\$ 400,500
4260 Parking Fines/Penalties	\$ 60,000
4280 Pub/Edu/Govt Broadcasting	\$ 3,500
4290 Trader's Franchise Fees	\$ 13,000
Total 4200 Fines, Licenses, Permits	\$ 687,500
4300 Intergovernmental	
4320 Highway User Fee	\$ 32,000
4330 State Police Aid	\$ 21,000
4340 Financial Corporation Tax	\$ 1,500
4350 Disposal Fee Rebate	\$ 1,500
Total 4300 Intergovernmental	\$ 56,000
4400 Miscellaneous Revenue	\$ -
4420 Interest Earnings	\$ 7,500
4430 Town Hall Services - Misc Rev	\$ 3,000
4440 Transfer from Reserve	\$ 278,000
4450 Special Events/Donations	\$ 8,000
Total 4400 Miscellaneous Revenue	\$ 296,500
4500 Grants	
4520 State StreetScape	\$ 425,000
4530 DHCD BIP Grant	\$ 50,000
4550 Federal- ARPA	\$ -
4560 DHCD Circuit Rider Grant	\$ 50,000
4570 MD DNR 21	\$ 69,000
4580 MD DNR 22	\$ 132,000
4590 FY20 Bond Bill	\$ 155,000
FY2022 Bond Bill	\$ 275,000
FY23 Bond Bill (New Line)	\$ 150,000
Misc Grants (New Line)	\$ 20,000
4600 County DPW&T Grant	\$ 75,000
Open Space Grant (New Line)	\$ 500,000
Total 4500 Grants	\$ 1,901,000
Total Revenue	\$ 4,449,220

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024

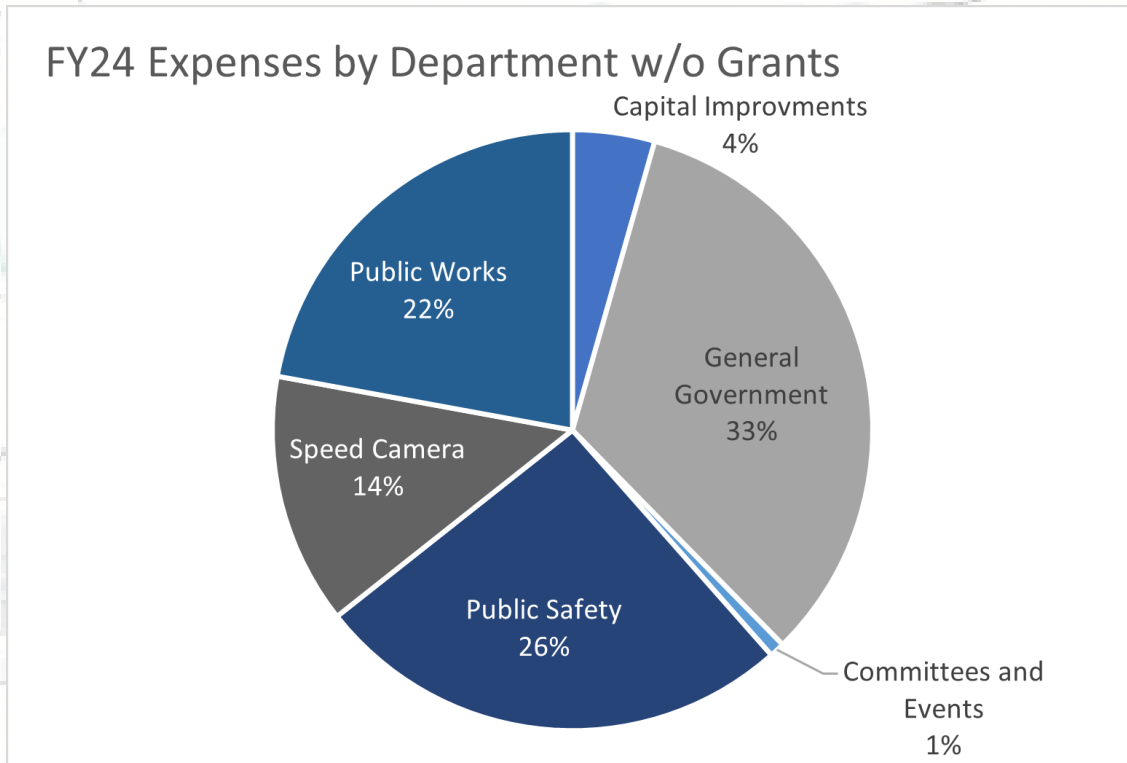


Expenses



Expenses

The expenses section of the budget is the real plan for how the Town will spend money and how the Town's goals will be met. The break down of expenses by department is illustrated in the chart below.



Each department provides residents, businesses, workers, and visitors in the Town with a variety of services. These areas are described more fully in the break-down of each section of the budget.

General Government ensures the administrative functions of the Town are met, provides quality customer service to residents, and works to administer improvements to the Town.

Public Safety ensures that the Town is a safe place to work, live, and play. We have separated the Speed Camera out from the public safety program because of requirements regarding how the money is spent.

Public Works ensures that the Town roads are clear and maintained, the Town looks beautiful, and common areas are maintained.

The Town's Committees provide the Town with essential volunteers who implement fun events and needed projects to keep our town beautiful, green, sustainable, and a place we can gather.

Capital Improvements includes needed equipment for the Town's services and functions. Grant funding accounts for most of the large projects that the Town is undertaking for infrastructure improvements.

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



General Government



General Government

Services provided by the general government include citizen engagement, stakeholder identification and engagement, identification of community needs, resolution of concerns, intergovernmental relations, administration of grants, administration of town financials, running of elections, maintenance of Town's files and legal obligations, managing the Town's events, and oversight of Town's Committees.

The General Government staff is made up of the following positions:

- Town Administrator
- Town Clerk
- Deputy Clerk
- Bookkeeper
- Events Coordinator
- Student Special Assistant

The General Government is housed at Town Hall along with the Police Department. There are five offices for staff, as well as one office for the five Town Commissioners, and a Conference Room. The Town's offices will be at full capacity with the addition of a bookkeeper and a grant writer both intending to join the team before July 1st of 2022.

It is essential that the Town begin to plan for the expansion of Town Hall or the relocation of the Police Department to free up additional office space at Town Hall. While this is not part of the FY 23 budget the Capital Improvement Plan (CIP) includes new spaces for Public Works and the Police Department in future years to free up more space for General Government at Town Hall.

Changing times also require improved security upgrades to Town Hall, which can be found budgeted for in the CIP.



General Government

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
Expenses	
5000 General Government	
5105 GG Commissioner Salaries	\$ 34,000
Commission Expenses (New Line)	\$ 6,000
5110 GG Salaries	\$ 337,780
5111 GG Salaries - Bonuses	\$ 3,000
Other Benefits	
5120 GG FICA	\$ 30,000
5130 GG Health/Life/Dental Benefits	\$ 37,000
5150 GG Pension Benefits	\$ 26,500
5300 GG Professional Services	
5310 GG Accounting	\$ 28,000
5320 GG Audit	\$ 15,000
5330 GG Payroll Processing	\$ 5,000
5340 GG Town Attorney & Legal	\$ 50,000
5350 GG IT Support & Equipment	\$ 6,000
5360 GG Media Relations	\$ 3,000
5370 GG Government Relations	\$ 35,000
5380 GG Human Resources Services	\$ 12,000
5390 GG Planning Firm	\$ 30,000
5400 GG Operating	
5200 GG Insurance & Benefits	\$ 20,000
5415 GG Merchant Services Fees	\$ 42,500
5435 GG Training	\$ 4,000
5440 GG Dues & Subscriptions	\$ 12,000
5445 GG Postage	\$ 3,000
5450 GG Printing	\$ 10,500
5455 GG General Supplies	\$ 13,500
5465 GG Town Hall Office Phones	\$ 12,000
5475 GG Town Elections	\$ 2,500
5480 GG Town Hall Utilities	\$ 8,500
5485 GG Town Hall Repair & Maintenance	\$ 38,000
5490 GG Other	\$ 2,500
5495 GG Contributions	\$ 15,000
5900 GG Committee Expenses	
5905 Events Committee	\$ 1,800
5910 CERT Team	\$ 900
5915 Historical Committee	\$ 900
5925 Green Team	\$ 1,800
5930 TOUM Event	\$ 2,700
5935 Trunk or Treat	\$ 2,700
5940 Marlboro Day	\$ 5,400
5945 Old Crain Hwy Centennial	\$ -
5950 Art Council Events	\$ 1,800
5955 Winter Holiday	\$ 2,700
Total 5000 General Government	\$ 862,980

**TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024**



Public Safety



Public Safety

The Department of Public Safety comprises of the Police Department, Parking Authority, Code Compliance, and the Community Emergency Response Team (CERT). This department keeps town residents, businesses, and visitors safe, ensures compliance with Town codes, and ensures our laws are followed. The public safety department has been re-building and growing since 2019 with investments in additional staff, technology, training, body cameras, and adheres to 21st Century Policing policies and procedures. In addition, the police department now provides patrol coverage throughout the week with day and evening shifts, and coverage for special events.

The police department is currently housed with General Government staff in Town Hall. As noted in the section on General Government, the Town Hall has reached maximum capacity at this relatively new building and the police department will need to relocate soon. The introduction of the Town's Speed Cameras is a self-sustaining program with the intent to slow traffic and improve pedestrian safety within our Town. It is important to note that the Speed and Red-Light Camera enforcement program does not fund any items in the Town's Operating Budget due to the legal requirements of the program. Please see the section titled "Speed Camera Budget" for more details.





Public Safety

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
6000 Public Safety	
6000C Code Enforcement	
6100C Code Vehicle Maintenance (6701)	\$ 2,000
6200C Code Parking Meter Maintenance (6702)	\$ 4,000
6110 PS Salaries	\$ 409,943
6111 PS Bonuses	\$ 8,000
6111 PS Overtime	\$ 23,000
6120 PS FICA	\$ 36,500
6130 PS Health Benefits	\$ 33,500
6150 PS Pension Benefits	\$ 27,000
6200 PS Uniforms	\$ 4,500
6210 PS Weapons & Duty Equipment	\$ 18,000
6220 PS Training & Memberships	\$ 1,500
6230 PS Pre Employment	\$ 3,500
6260 PS Mobile Phone	\$ 9,000
6270 PS Supplies	\$ 1,500
6300 PS Professional Services	\$ 19,000
6400 PS Occupancy	\$ 6,500
6500 PS General Supplies	\$ 3,500
6700 PS Vehicle Repairs	\$ 15,000
Vehicle Fuel	\$ 20,000
6720 PS Insurance	\$ 10,000
6850 PS Speed Camera Budget	
Speed Camera Administrative Fee- 4 cameras	\$ 162,000
Speed Camera Service fee-	\$ 25,000
Speed Camera Salaries	\$ 71,887
Speed Camera FICA	\$ 11,100
Speed Camera Occupancy	\$ 6,450
Speed Camera General Supplies	\$ 9,700
Speed Camera Overtime	\$ 3,000
Speed Camera Uniforms	\$ 2,000
Speed Camera Weapons & Duty Equipment	\$ 1,000
Speed Camera Training & Membership	\$ 200
Speed Camera Pre Employment	\$ 1,500
Speed Camera Mobile Technology	\$ 3,000
Speed Camera Supplies	\$ 1,000
Speed Camera Vehicle Repairs	\$ 2,000
Speed Camera Vehicle Fuel	\$ 3,000
Speed Camera Insurance	\$ 1,500
Speed Camera FY 23 Police Equipment- CIP Vehicle	\$ 15,000
Speed Camera FY 24 Police Equipment- CIP Vehicle	\$ 12,500
Speed Camera FY 23 Police Equipment- CIP VMS Board	\$ 6,000
Speed Camera Marlboro VFD Support	\$ 5,000
Speed Camera PD Equipment CIP	\$ -
Speed Camera FY 24 Police Office Space	\$ -
6880 PS Debt Service	\$ -
6900 PS GOCCP Police State Aid	\$ -
Total 6000 Public Safety	\$ 998,580

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Public Works



Public Works

The Town's Public Works department keeps the Town beautiful and safe. When you drive on Town Roads you are benefiting from the work the Public Works crews do. Public Works main services include:

- Trash, Bulk Trash, and Yard Waste Collection
- Beautification of Town Properties and Rights-of-Way
- Snow Removal
- Road Maintenance
- Emergency Response
- Natural Disaster Response
- Event Support

The Department of Public Works is housed on a 20,691 square foot lot with a three-bay garage and a small office building that has space for one office, a restroom, and room for three adults to sit down.

This five-member team is extremely cramped in the current office. Additionally, the size of the public works lot is such that once a truck has been outfitted with a plow and salt spreader it can no longer turn around. The garage bays are not adequate to store the necessary for maintaining and beautifying the town. This limits the capacity of the department to purchase the appropriate equipment and has led to equipment wearing out more quickly due to exposure to the elements.

The Following public works budget maintains the team and equipment at its current level. While the Town will require more staff an equipment to continue to adequately serve residents, the space is at capacity, and new space will be necessary before the crew can be expanded.





Public Works

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
7000 Public Works	
7110 PW Salaries	\$ 262,360
7111 PW Bonuses	\$ 4,000
7111 PW Overtime	\$ 8,000
7120 PW FICA	\$ 22,100
7130 PW Health-Life-Dental	\$ 53,300
7150 PW Pension Benefits	\$ 17,400
7200 PW Sanitation	\$ -
7210 PW Waste Collection/Disposal Fees	\$ 4,700
7220 PW Waste Disposal/Contractor	\$ 57,000
7230 PW Recycling	\$ 10,000
7240 Public Works Operating	
7250 PW Maint/Repairs/Beautification	\$ 18,000
Christmas Décor (New Line)	\$ 3,000
7260 PW Training & Memberships - Dues	\$ 3,800
7270 PW Other	\$ 3,000
7280 PW Streets Maintenance	\$ 6,000
7340 PW Vehicle Maintenance	\$ 15,000
Fuel (New Line)	\$ 15,000
7350 PW Utilities	\$ 4,000
7360 PW Mobile Phone	\$ 1,400
7370 PW Small Tools & Equipment	\$ 4,500
Office Supplies (New Line)	\$ 2,500
Computer Software and equipment (New Line)	\$ 1,000
7385 PW Uniforms	\$ 3,500
7390 PW Weather Related Expenses	\$ 4,500
7400 PW Streetlight Electricity	\$ 24,000
7410 PW Insurance	\$ 10,800
7420 PW Mosquito Control	\$ 1,800
7430 PW Debt Service	\$ -
Total 7000 Public Works	\$ 560,660

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Capital Improvement



Capital Improvement

A Capital Improvements Plan (CIP) allows a Town to plan its future investments, anticipate needs, set goals and secure funding to help support those goals. This CIP accounts for the Town's vehicle replacement schedule, road maintenance schedule, and infrastructure investments within the Town's current boundaries.

Annexation and Economic Development are part of the Town's future this FY24 CIP provides a plan that anticipates needs associated with these elements. Investments in Economic Development include parking and road improvements, park improvements and development, and the Façade Improvement Program. Annexation planning includes plans for new locations for the public works and police departments, equipment with a higher capacity than existing for public works, and investments in security improvements. A Capital Improvement Plan is essential for the Town to maintain a responsible, long-range planning for the future.

While the Town's FY24 finances do not allow meeting the Town's infrastructure needs over the next year the Town has continued to seek out grants to assist with funding. The Town has brought on both an economic development firm and a grant writer to this end. The highest priority capital improvements that the Town anticipates over the next five to ten years include the following:

- 1.Re-design, engineering, and paving of Town Roads.
- 2.Additional equipment to improve services and safety for the Public Works department.
- 3.Park, trail, and parking investments that support economic development.
- 4.A Public Safety Facility sized to accommodate current and future needs.
- 5.A Public Works Facility sized to accommodate current and future needs.





Capital Improvement

5/23/2023

Capital Improvement Plan

			FY23	FY24	FY25	FY26	FY27	FY28	Notes
Improvements to Town Infrastructure									
Small Town Road Projects	DPW	\$	-	\$ 25,000					Curb cut Old Crain/Church Street
Town Vehicle Needs									
FY15 Police Vehicle Purchase	PD	\$	-	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	2016 Ford Interceptor Sedan (marked)
FY16 Police Vehicle Purchase	PD	\$	-	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	2016 Ford Interceptor SUV (unmarked)
FY19 Police Vehicle Lease	PD	\$	10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Chevy Tahoe (unmarked)
FY19 Police Vehicle Lease	PD	\$	10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Ford Interceptor SUV (marked)
FY19 Police Vehicle Lease	PD	\$	10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Ford Interceptor SUV (marked)
FY22 Police Vehicle Lease	PD	\$	16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked)
FY22 Police Vehicle Lease	PD	\$	16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked)
FY23 Police Vehicle Lease	PD	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	2023 Ford Interceptor SUV (unmarked) - speed camera
Code Compliance Car	PD	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 25,000	2020 Chevy Bolt (marked)
FY15 Public Works Vehicle Purchase	DPW	\$	-	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	2015 Chevy Silverado 2500
FY16 Public Works Vehicle Purchase	DPW	\$	-	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	2016 Chevy Silverado 2500
FY17 Dump Body	DPW	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 26,000	2017 Chevy Silverado 3500
FY22 Public Works Vehicle Purchase	DPW	\$	-	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	2012 Ford F250 (purchased used)
FY21 DPW Vehicle Lease	DPW	\$	31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ -	\$ -	2023 Ford F750
FY24 DPW Vehicle Lease	DPW	\$	-	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	Chevy Silverado 2500 (or similar)
2005 zero turn mower	DPW	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Exmark zero turn mower	DPW	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Message Board	PD	\$	6,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Larger tractor or skidsteer	DPW	\$	-	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	
CIP additions required after successful annexation									
PW Facility lease	DPW	\$	-	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	Current does not allow for additional crew, vehicles, or equipment. Hazards: large vehicles and children.
Police Office Space	PD	\$	-	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	
FY24 Staff & Commissioner Vehicle	GG	\$	-	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,000	New 2023 Nissan Leaf
FY24 GG Vehicle Lease	GG	\$	-	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	New (Used) Vehicle
FY06 Parking Authority Vehicle	PD	\$	-	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	2009 Impala -> Ford Transit Van
FY24 Police Vehicle Lease	PD	\$	-	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 9,000	New Ford Interceptor SUV (marked)
FY24 Police Vehicle Lease	PD	\$	-	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 9,000	New Ford Interceptor SUV (unmarked)
Attenuator Trailer	DPW	\$	-	\$ -	\$ 10,600	\$ 10,600	\$ 10,600	\$ -	Crash barrier
Total			\$ 102,524	\$ 112,000	\$ 495,600	\$ 507,350	\$ 515,600	\$ 476,000	

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Speed Camera



Speed Camera

The Town's Speed Camera program began during the Summer of 2022. Our cameras are located on Old Marlboro Pike and Old Crain Highway. The Speed Camera program will continue to grow and develop especially when annexation extends the Town's boundaries. Revenues associated with this program are largely dedicated to the cost of running the program, and is self-sustaining, with the intent to slow traffic and improve pedestrian safety within our Town.

The Town has limited data on the Speed Camera program's projected revenues due to a lack of comparable data. There is also uncertainty about when and by how much revenues may decrease as commuters become more accustomed to the cameras and slow down their speed through the Town. Due to this, we are continuing to be conservative with estimates of how much revenue will come in from the program.

The funds that are generated from the Speed Camera program are restricted solely for public safety purposes, including pedestrian safety programs. The details of their use is determined at the State level and restricted by State Law. The relevant section of state law is cited as follows:

Transportation Article 21-810 (c)(3)(i) (Link) sets the parameters for issuing a fine for speed camera ticket and references:

Courts and Judicial Proceedings Article 7-302 (e)(4)(ii)(1) (Link) which states:

"For any fiscal year, if the balance remaining from the fines collected by a political subdivision as a result of violations enforced by speed monitoring systems, after the costs of implementing and administering the systems are recovered in accordance with subparagraph (i)1 of this paragraph, is greater than 10% of the total revenues of the political subdivision for the fiscal year, the political subdivision shall remit any funds that exceed 10% of the total revenues to the Comptroller."

To ensure that funds are accounted for accurately and used in accordance with all laws and regulations, the Town has created a separate plan for these funds. This will ensure the highest level of fiscal responsibility and accountability.

It is possible that a budget amendment will be required in FY24 in accordance with the above state law, if revenues are above our estimate. This is the approach that was used in FY23. The Board of Commissioners continues to use this approach because of the newness of the program and the Board's commitment to transparency, conservative budgeting, and best practices in government.

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Citizen Engagement



Citizen Engagement

The budget development process followed this schedule:

The following calendar is adopted for the preparation and adoption of the Town of Upper Marlboro Budget for Fiscal Year ("FY") 2024:

Date	Meeting Type	Topic
Tues Jan 10 th	Regular Work Session	Preliminary Budget Calendar Discussion
Tues Jan 24 th	Regular Town Meeting	Budget Calendar Board Approval
Tues Feb 14 th	Regular Work Session	Board Budget Priorities Discussions
Tues Feb 21 st	Extra Budget Work Session	Anticipated Revenue & Town Tax Rates Discussion
Tues March 14 th	Regular Work Session	Expenses- Departmental & CIP Discussion
Tues March 21 st	Regular Town Meeting	Public Comment- Proposed Town Tax Rates Schedule CYTR Hearing, if applicable.
Tues April 11 th	Regular Work Session	Draft Budget Ordinance Discussion & Budget Book
Tues April	Regular Town Meeting	Introduce Budget Ordinance & Public Comment
Tues May 9 th	Regular Work Session	Discuss Budget Ordinance & Public Comment
Tues May 23 rd	Regular Town Meeting	Approval of Budget Ordinance & Budget Book
Fri July 1 st	N/A	FY 2024 Budget in effect

All meetings were announced to the public via constant contact emails, on the Town's website. The budget process was also announced in the Town's quarterly newsletter in January and April. The Town has promoted its "virtual comment box" online for residents to provide comments on the budget or any other issue they are having.

The Board of Commissioners did a door knocking to discuss the budget with residents in February and March and held "Community Conversations" on April 8th.

The budget book and a comment box were made available to residents at the Marlboro Day Festival on May 20th, 2023. Several residents engaged with the budget and spoke to their elected officials about it during the day.

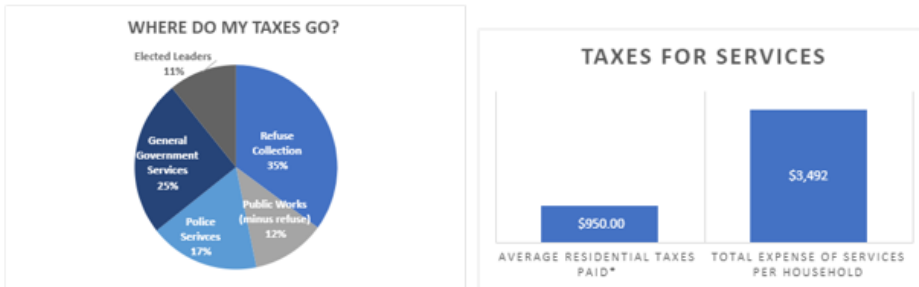
This budget book and ordinance were made available for the public to review and comment online in the meeting packet from April 26th through May 22nd.



Citizen Engagement

1. How are residential taxes spent? What am I getting for the money that I pay to the Town?

The graphs below illustrate how tax dollars are spent. Most of the residential tax revenues go directly to providing refuse collection services, making up approximately 35% of how residential tax revenue is spent. Residential taxes also pay for Commissioners salaries and training at about 11% of taxes. Little of residential taxes go to funding government departments, the average contribution is around \$175 per department, per year.



2. Can we look at the level of the homestead tax credit? Are some residents paying a higher tax rate than others because of it?

The Homestead Tax Credit incentivizes home ownership in the Town and State. Town residents receive a total benefit of \$42,000 in homestead tax credits on their property tax bill. The Town will be doing public outreach to let residents know of this way to lower their property taxes. Increasing pressure on the rental market and a trend of converting residential units into rental housing, from which the Town is not immune, make this lost revenue an investment in the Town's long-term health.

3. Why do we need to increase taxes? How come taxes are going up so quickly?

The Town of Upper Marlboro has not increased taxes over the years to keep up with the increasing cost of providing services. In 2020, the Town Board of Commissioners recognized the need to increase taxes to continue providing the high level of municipal services residents are used to.

At that time, a target rate of \$0.38 per \$100 of assessed value was set. Due to the Covid-19 pandemic and the economic uncertainty around that the Board of Commissioners established a step plan to increase the rate gradually over a three-year period to achieve the target tax rate. This is the final year of the step program.

Please see the section for the April 2021 Tax rate increase presentation that explains the need and process in detail.



Citizen Engagement

4. We have had the lowest tax rate of municipalities in the County, why can't we keep this status?

While we have historically had the lowest tax rate among municipalities, this has been a sign of problematic policies in the past. Several municipalities that have a higher tax rate do not have Public Safety departments. To keep up with the increasing costs of providing services and have a proper public safety department that is current with all new regulations the Town needs to increase revenue. While the Town is seeking creative ways to do it, it is also necessary to increase taxes to keep up with the increased cost of providing services. To stay at the lowest tax rate for a municipality in Prince George's County the Town would need to eliminate existing services. This would go against the overwhelming desires of the community.

5. I am already paying thousands of dollars of taxes to the Town.

Town taxes are only a portion of your tax bill. Residents pay thousands of dollars in County taxes each year, but most residents of Upper Marlboro pay between \$750 and \$950 in taxes to the Town each year. The following table shows what part of your tax bill goes to County taxes and what part goes to Town taxes.

Assessment*	County Tax	Town Tax	Total in-town bill
\$ 50,000.00	\$ 464.00	\$ 190.00	\$ 654.00
\$ 100,000.00	\$ 928.00	\$ 380.00	\$ 1,308.00
\$ 150,000.00	\$ 1,392.00	\$ 570.00	\$ 1,962.00
\$ 200,000.00	\$ 1,856.00	\$ 760.00	\$ 2,616.00
\$ 250,000.00	\$ 2,320.00	\$ 950.00	\$ 3,270.00
\$ 300,000.00	\$ 2,784.00	\$ 1,140.00	\$ 3,924.00
\$ 350,000.00	\$ 3,248.00	\$ 1,330.00	\$ 4,578.00
\$ 400,000.00	\$ 3,712.00	\$ 1,520.00	\$ 5,232.00
\$ 450,000.00	\$ 4,176.00	\$ 1,710.00	\$ 5,886.00
\$ 500,000.00	\$ 4,640.00	\$ 1,900.00	\$ 6,540.00
\$ 550,000.00	\$ 5,104.00	\$ 2,090.00	\$ 7,194.00
\$ 600,000.00	\$ 5,568.00	\$ 2,280.00	\$ 7,848.00
\$ 650,000.00	\$ 6,032.00	\$ 2,470.00	\$ 8,502.00
\$ 700,000.00	\$ 6,496.00	\$ 2,660.00	\$ 9,156.00
\$ 750,000.00	\$ 6,960.00	\$ 2,850.00	\$ 9,810.00
\$ 800,000.00	\$ 7,424.00	\$ 3,040.00	\$ 10,464.00



*This is not the price you could get for your home, but the value the County assesses your home at. You can find this information at:

<http://taxinquiry.princegeorgescountymd.gov/> or
<https://sdat.dat.maryland.gov/RealProperty/Pages/default.aspx>

TOWN OF UPPER MARLBORO
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR 2024



Appendix



Appendix

Appendix

Resolution 2023-01 Setting Budget Calendar

Ordinance 2023-03 FY 24 Budget

Explanation of Line Items

Town of Upper Marlboro Tax Presentation

The Town of Upper Marlboro

RESOLUTION: 2023 - 01

SESSION: Regular Town Meeting

DATED: January 24, 2023

A RESOLUTION SETTING THE PROPOSED BUDGET CALENDAR FOR THE FISCAL YEAR 2024 BUDGET

WHEREAS, Charter section 82-40 provides that a budget for the next fiscal year shall be submitted to the Board of Town Commissioners. The President on such date as the Board shall determine, but at least thirty days before the beginning of any fiscal year, shall submit a budget to the Board. The Budget shall provide a complete financial plan for the budget year and shall contain estimates of anticipated revenues and proposed expenditures for the coming year. The budget shall be a public record in the office of the treasurer, open to public inspection during normal business hours; and

WHEREAS, the Board of Commissioners must adopt a budget for the Town of Upper Marlboro that includes revenues and expenditures for Fiscal Year 2024, beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the deadline for the Board of Commissioners to adopt a Town Budget for Fiscal Year 2024 is June 30, 2023; and

WHEREAS, the budget process is a lengthy one; and

WHEREAS, it is necessary to inform the public about the proposed budget, hold a public hearing on the proposed budget, and allow for citizen review and comment before final adoption of the budget ordinance; and

WHEREAS, depending on the exemption certifications from SDAT of the constant yield tax rates for the classes of real property in the Town, the Board may have to provide notice and a special hearing under the CYTR law prior to levying a tax rate.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TOWN COMMISSIONERS OF THE TOWN OF UPPER MARLBORO.

The following calendar is adopted for the preparation and adoption of the Town of Upper Marlboro Budget for Fiscal Year ("FY") 2024:


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Tues April	Regular Town Meeting	Introduce Budget Ordinance & Public Comment
Tues May 9 th	Regular Work Session	Discuss Budget Ordinance & Public Comment
Tues May 23 rd	Regular Town Meeting	Approval of Budget Ordinance & Budget Book
Fri July 1 st	N/A	FY 2024 Budget in effect


PASSED by the Board of Commissioners of the Town of Upper Marlboro, Maryland at a regular meeting on this 24th day of January, 2023.

Attest:

THE TOWN OF UPPER MARLBORO
BOARD OF COMMISSIONERS


Sarah Franklin, President


Janice Duckett, Commissioner


Charles Colbert, Commissioner


Karen Lott, Commissioner



Thomas Hanchett, Commissioner


John Hoatson, Town Clerk

CERTIFICATION

I, the undersigned, hereby certify that I am the Town Clerk of the Town of Upper Marlboro and that the Board of Town Commissioners of the Town of Upper Marlboro at a public meeting at which a quorum was present adopted this Resolution, and that said Resolution is in full force and effect and has not been amended or repealed.

In witness whereof, I have hereunto set my hand and seal of the municipal corporation, this 24th day of January, 2023.


John Hoatson, Town Clerk

BOARD OF COMMISSIONERS
FOR THE
TOWN OF UPPER MARLBORO

ORDINANCE: 2023-03
SESSION: Regular Town Meeting
INTRODUCED: April 25th, 2023
DATE ENACTED: May 23, 2023

AN ORDINANCE RELATING TO ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR 2024 ALONG WITH THE CORRESPONDING TAX LEVIES, AND TO SET FORTH COMPENSATION FOR EMPLOYEES AND OFFICERS, AND TO ESTABLISH CERTAIN PROCEDURES FOR REVIEWING AND AMENDING SAME, AS MORE PARTICULARLY SET FORTH HEREIN.

WHEREAS, the legislative body of every incorporated municipality in this State pursuant to the Local Government (“LG”) Article, § 5-205 of the Annotated Code of Maryland (“State Code”) is delegated express ordinance-making powers to expend municipal funds for any purpose deemed to be public and which affects the safety, health, and general welfare of the municipality and its occupants; and

WHEREAS, every municipal legislative body is further expressly delegated ordinance-making powers pursuant to said section of the State Code to expend municipal funds provided that any funds not appropriated at the time of the annual levy, shall not be expended, nor shall any funds appropriated be expended for any purpose other than that for which appropriated, except by a two-thirds vote of all members elected to the said legislative body; and

WHEREAS, the Town of Upper Marlboro for the fiscal year 2024 is exempt from the notice and hearing requirements of the Maryland Constant Yield Tax Rate Law (Code, Tax-Property Art., Section 6-308) for all classes of real property; and

WHEREAS, the Charter of the Town of Upper Marlboro (“Charter”) prescribes that the President of the Board of Commissioners (“President”) at least thirty days before the beginning of the fiscal year shall submit a budget to the Board of Commissioners (“Board”); and

WHEREAS, the fiscal year for each municipal corporation in the State of Maryland is mandated by Code, LG Article, Section 16-101, and Charter, Section 82-39 to begin on July 1 of a calendar year and end on June 30 of the next calendar year; and

WHEREAS, Charter, Section 82-40 further prescribes that the budget shall provide a complete financial plan for the budget year and shall contain estimates of anticipated revenues and proposed expenditures for the coming year; and

WHEREAS, Charter, Section 82-41 prescribes that before adopting the budget the Board may hold a public hearing thereon upon such notice as may be deemed appropriate and that the Board may increase, decrease or eliminate any item in the budget and may add new items thereto; and

WHEREAS, Charter, Section 82-41 further prescribes that the budget shall be adopted in the form of an ordinance and that a favorable vote of at least a majority of the total elected members of the Board shall be necessary for adoption; and

WHEREAS, Charter, Section 82-11 mandates that except in cases of emergency, no ordinance shall be passed at the same meeting at which it is introduced and that at any regular or special meeting of the Board held not less than six nor more than sixty days after the meeting at which the ordinance was introduced, it shall be passed, or passed as amended, or rejected, or its consideration deferred to some specified future date; and

WHEREAS, Charter, Section 82-11 further mandates that each ordinance shall be posted in the Town office, and each ordinance or a fair summary thereof, shall be published at least once, in a newspaper of general circulation in the Town; and

WHEREAS, Charter, Section 82-42 prescribes that no public money may be expended without having been appropriated by the Board, and that from the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes named therein; and

WHEREAS, Charter, Section 82-43 prescribes that any transfer of funds between major appropriations for different purposes by the President must be approved by the Board before becoming effective; and

WHEREAS, Charter, Section 82-44 proscribes any expenditures or contracts to expend money or to incur any monetary liability in excess of the amounts appropriated for or transferred to a particular general classification of expenditure in the budget, and

WHEREAS, Charter, Section 82-48 mandates that prior to June 30th in each and every year the Board shall determine the tax rates for the ensuing fiscal year, which determination shall constitute the tax levy for such year.

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE TOWN OF UPPER MARLBORO, STATE OF MARYLAND, DOES ORDAIN AND ENACT AS FOLLOWS:

Section 1. The Fiscal Year 2024 Budget Ordinance (“FY2024 Budget Ordinance”) shall be divided into the following major anticipated revenue funds or groups having the estimated amounts as indicated below:

<u>REVENUE SOURCE</u>	<u>BUDGET AMOUNT</u>
Taxes	\$1,508,220
Fines Licenses & Permits	\$687,500
Intergovernmental	\$56,000
Miscellaneous Revenue	\$296,500
Grants	\$1,901,000
Total Revenues	\$4,449,220

Section 2. The total of the anticipated revenues and any estimated fund balance available for expenditure during the fiscal year within each of the aforesaid categories of the FY2024 Budget Ordinance shall equal or exceed the total of the proposed expenditures within the following general classifications of expenditures as set forth in the appropriations with the amounts as indicated below:

<u>EXPENDITURES</u>	<u>BUDGET AMOUNT</u>
General Government	\$862,980
Public Safety	\$998,580
Public Works Department	\$560,660
Capital Improvements	\$2,027,000
Total Expenditures	\$4,449,220

Section 3. Notwithstanding this budget ordinance, the FY2024 Budget shall be presented and discussed in further detail by enumerating additional sub-categories or detailed items pertaining to either revenues or expenditures as deemed necessary and expedient by the President and/or the Board (the “Detailed Budget”). Although not considered incorporated by reference or formally part of this FY2024 Budget Ordinance, the Detailed Budget, unless subsequently modified by the President, with approval of the Board as set forth in Section 4 below, shall reflect the various items discussed therein and shall remain substantially uniform throughout the fiscal year having essentially the same format and items as presented to the Board at the Town meeting wherein the FY2024 Budget was approved.

Section 4. All budget amendments transferring monies between general classifications of expenditure or appropriations as reflected in this FY2024 Budget Ordinance shall be submitted to the Board for approval, from time to time, by ordinance. Budget changes or amendments occurring within certain specified sub-categories or the various detailed items not reflected herein but shown in the Detailed Budget shall be approved from time to time by the President subject to review and approval by the Board as recorded in the journal of its proceedings.

BE IT FURTHER ENACTED AND ORDAINED by the Board of Commissioners of the Town of Upper Marlboro, Maryland that the levy for Fiscal Year 2024 for the Town of Upper Marlboro shall hereby be set at \$0.38 per \$100 of assessed valuation of residential real *property*; \$0.55 of assessed valuation for business personal property; \$0.57 of assessed valuation for commercial *real property*; and \$2.50 of assessed valuation for public utility *operating real and*

operating personal property, subject to taxation by the Town of Upper Marlboro for general fund purposes, including debt service purposes; and

BE IT FURTHER ENACTED AND ORDAINED by the Board of Commissioners of the Town of Upper Marlboro, Maryland that it hereby finally sets, ratifies and establishes the compensation of all regular Town staff positions, as prescribed by Section 82-60 of the Town Charter, via this annual budget ordinance enacted herein, in accordance with the pay chart below:

**Town of Upper Marlboro Police Department
ANNUAL COMPENSATION SCHEDULE FY2024 (3.0% COLA)**

Grade Step	Public Safety									
	Police Officer	Private First Class	Corporal	Sergeant	Lieutenant	Captain	Chief of Police	Parking Authority	Code Compliance	Administrative Assistant
Base	\$55,105	\$58,195	\$60,255	\$63,757	\$72,100	\$82,400	\$91,000	\$46,350	\$51,500	\$41,200
1	\$58,411	\$61,687	\$63,870	\$67,582	\$76,426	\$87,344	\$96,460	\$49,131	\$54,590	\$43,672
2	\$60,164	\$63,537	\$65,786	\$69,610	\$78,719	\$89,964	\$99,354	\$50,605	\$56,228	\$44,982
3	\$61,969	\$65,443	\$67,760	\$71,698	\$81,080	\$92,663	\$102,334	\$52,123	\$57,915	\$46,332
4	\$63,828	\$67,407	\$69,793	\$73,849	\$83,513	\$95,443	\$105,404	\$53,687	\$59,652	\$47,722
5	\$65,742	\$69,429	\$71,887	\$76,065	\$86,018	\$98,306	\$108,567	\$55,297	\$61,442	\$49,153
6	\$67,715	\$71,512	\$74,043	\$78,347	\$88,599	\$101,256	\$111,824	\$56,956	\$63,285	\$50,628
7	\$69,746	\$73,657	\$76,264	\$80,697	\$91,257	\$104,293	\$115,178	\$58,665	\$65,183	\$52,147
8	\$71,839	\$75,867	\$78,552	\$83,118	\$93,994	\$107,422	\$118,634	\$60,425	\$67,139	\$53,711
9	\$73,994	\$78,143	\$80,909	\$85,611	\$96,814	\$110,645	\$122,193	\$62,238	\$69,153	\$55,322
10	\$76,213	\$80,487	\$83,336	\$88,180	\$99,719	\$113,964	\$125,858	\$64,105	\$71,228	\$56,982
11	\$78,500	\$82,902	\$85,836	\$90,825	\$102,710	\$117,383	\$129,634	\$66,028	\$73,364	\$58,692
12	\$80,855	\$85,389	\$88,411	\$93,550	\$105,791	\$120,905	\$133,523	\$68,009	\$75,565	\$60,452
13	\$83,281	\$87,950	\$91,064	\$96,356	\$108,965	\$124,532	\$137,529	\$70,049	\$77,832	\$62,266
14	\$85,779	\$90,589	\$93,796	\$99,247	\$112,234	\$128,268	\$141,655	\$72,151	\$80,167	\$64,134
15	\$88,352	\$93,307	\$96,610	\$102,224	\$115,601	\$132,116	\$145,904	\$74,315	\$82,572	\$66,058

General Government and Public Works										
Paygrade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	\$37,520	\$38,650	\$39,780	\$40,900	\$42,030	\$43,150	\$44,280	\$45,400	\$46,530	\$47,660
2	\$41,800	\$43,060	\$44,310	\$45,570	\$46,820	\$48,070	\$49,330	\$50,580	\$51,840	\$53,090
3	\$47,160	\$48,580	\$49,990	\$51,410	\$52,820	\$54,240	\$55,650	\$57,070	\$58,480	\$59,900
4	\$53,590	\$55,200	\$56,810	\$58,420	\$60,030	\$61,630	\$63,240	\$64,850	\$66,460	\$68,060
5	\$61,080	\$62,920	\$64,750	\$66,580	\$68,410	\$70,250	\$72,080	\$73,910	\$75,740	\$77,580
6	\$69,650	\$71,740	\$73,830	\$75,920	\$78,010	\$80,100	\$82,190	\$84,280	\$86,370	\$88,460
7	\$79,300	\$81,680	\$84,060	\$86,440	\$88,820	\$91,200	\$93,580	\$95,960	\$98,340	\$100,720
8	\$90,020	\$92,730	\$95,430	\$98,130	\$100,830	103,530	106,230	\$108,930	\$111,630	\$114,330

Public Safety Specialty & Incentive Hourly Pay

- Active Field Training Officer: \$4.00 an hour
- Night Shift Differential: \$2.45 an hour

AND BE IT FURTHER ENACTED AND ORDAINED by the Board of Commissioners of the Town of Upper Marlboro, Maryland that the below staffing levels are authorized for each Department:

- General Government: One Town Administrator, one Town Clerk, two Administrative Assistants (Deputy Clerk & Bookkeeper), one part-time Events Coordinator, one Circuit Rider Grant Manager, and one part-time student special assistant.
- Public Safety: One Chief of Police, one Sergeant, three Corporals, two Police Offices, and one Code Enforcement Officer.
- Public Works: One Director, one Foreman, one Crew Lead, and two Crew Members.
- Should additional funding become available, or additional annexation phases are completed the additional staffing levels are authorized: Public Safety- one Captain, one Lieutenant, one Sergeant, one Police Officer, three Administrative Assistants, and one Parking Enforcement officer. Public Works- one Crew Lead and one crew member. General Government- one Administrative Assistant and one Economic Development Coordinator.

AND BE IT FURTHER ENACTED AND ORDAINED by the Board of Commissioners of the Town of Upper Marlboro, Maryland that this ordinance shall become effective at the expiration of twenty (20) calendar days following approval by the Board of Commissioners; and

BE IT FURTHER ENACTED AND ORDAINED by the Board of Commissioners of the Town of Upper Marlboro, Maryland that this ordinance shall be posted in the Town Hall office, and this FY 2024 Budget Ordinance or a fair summary of it shall be published once in a newspaper of general circulation in the Town.

AYES: 3

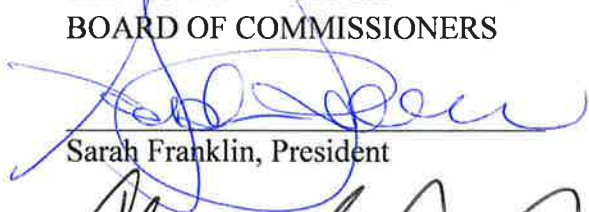
NAYES: 0


ABSENT: 1

ORDAINED, APPROVED AND finally passed by the Board of Commissioners of the Town of Upper Marlboro, Maryland on this 23rd day of May, 2023, by:

Attest:

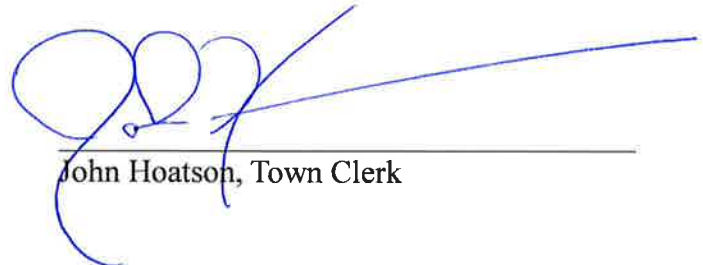
THE TOWN OF UPPER MARLBORO
BOARD OF COMMISSIONERS


Sarah Franklin, President


Charles Colbert, Commissioner

Karen Lott, Commissioner


Thomas Hatchett, Commissioner


John Hoatson, Town Clerk

Vacant, Commissioner

Reviewed and Approved for Legal Sufficiency

Kevin J. Best, Town Attorney

Date: _____

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
Income	
Revenue	
4000 Taxes	
4010 Real Estate Property Taxes	\$ 454,285
4100 Personal Property Taxes	\$ 47,435
4150 PPT Public Utilities	\$ 661,500
4310 Income Taxes	\$ 345,000
Total 4000 Taxes	\$ 1,508,220
4200 Fines, Licenses, Permits	
4220 Town Permits	\$ 2,500
4230 Business License	\$ 18,000
4240 Parking Meters	\$ 190,000
4250 Speed & Red Light Cameras	\$ 400,500
4260 Parking Fines/Penalties	\$ 60,000
4280 Pub/Edu/Govt Broadcasting	\$ 3,500
4290 Trader's Franchise Fees	\$ 13,000
Total 4200 Fines, Licenses, Permits	\$ 687,500
4300 Intergovernmental	
4320 Highway User Fee	\$ 32,000
4330 State Police Aid	\$ 21,000
4340 Financial Corporation Tax	\$ 1,500
4350 Disposal Fee Rebate	\$ 1,500
Total 4300 Intergovernmental	\$ 56,000
4400 Miscellaneous Revenue	\$ -
4420 Interest Earnings	\$ 7,500
4430 Town Hall Services - Misc Rev	\$ 3,000
4440 Transfer from Reserve	\$ 278,000
4450 Special Events/Donations	\$ 8,000
Total 4400 Miscellaneous Revenue	\$ 296,500
4500 Grants	
4520 State StreetScape	\$ 425,000
4530 DHCD BIP Grant	\$ 50,000
4550 Federal- ARPA	\$ -
4560 DHCD Circuit Rider Grant	\$ 50,000
4570 MD DNR 21	\$ 69,000
4580 MD DNR 22	\$ 132,000
4590 FY20 Bond Bill	\$ 155,000
FY2022 Bond Bill	\$ 275,000
FY23 Bond Bill (New Line)	\$ 150,000
Misc Grants (New Line)	\$ 20,000
4600 County DPW&T Grant	\$ 75,000
Open Space Grant (New Line)	\$ 500,000
Total 4500 Grants	\$ 1,901,000
Total Revenue	\$ 4,449,220

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
Expenses	
5000 General Government	
5105 GG Commissioner Salaries	\$ 34,000
Commission Expenses (New Line)	\$ 6,000
5110 GG Salaries	\$ 337,780
5111 GG Salaries - Bonuses	\$ 3,000
Other Benefits	
5120 GG FICA	\$ 30,000
5130 GG Health/Life/Dental Benefits	\$ 37,000
5150 GG Pension Benefits	\$ 26,500
5300 GG Professional Services	
5310 GG Accounting	\$ 28,000
5320 GG Audit	\$ 15,000
5330 GG Payroll Processing	\$ 5,000
5340 GG Town Attorney & Legal	\$ 50,000
5350 GG IT Support & Equipment	\$ 6,000
5360 GG Media Relations	\$ 3,000
5370 GG Government Relations	\$ 35,000
5380 GG Human Resources Services	\$ 12,000
5390 GG Planning Firm	\$ 30,000
5400 GG Operating	
5200 GG Insurance & Benefits	\$ 20,000
5415 GG Merchant Services Fees	\$ 42,500
5435 GG Training	\$ 4,000
5440 GG Dues & Subscriptions	\$ 12,000
5445 GG Postage	\$ 3,000
5450 GG Printing	\$ 10,500
5455 GG General Supplies	\$ 13,500
5465 GG Town Hall Office Phones	\$ 12,000
5475 GG Town Elections	\$ 2,500
5480 GG Town Hall Utilities	\$ 8,500
5485 GG Town Hall Repair & Maintenance	\$ 38,000
5490 GG Other	\$ 2,500
5495 GG Contributions	\$ 15,000
5900 GG Committee Expenses	
5905 Events Committee	\$ 1,800
5910 CERT Team	\$ 900
5915 Historical Committee	\$ 900
5925 Green Team	\$ 1,800
5930 TOUM Event	\$ 2,700
5935 Trunk or Treat	\$ 2,700
5940 Marlboro Day	\$ 5,400
5945 Old Crain Hwy Centennial	\$ -
5950 Art Council Events	\$ 1,800
5955 Winter Holiday	\$ 2,700
Total 5000 General Government	\$ 862,980

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
6000 Public Safety	
6000C Code Enforcement	
6100C Code Vehicle Maintenance (6701)	\$ 2,000
6200C Code Parking Meter Maintenance (6702)	\$ 4,000
6110 PS Salaries	\$ 409,943
6111 PS Bonuses	\$ 8,000
6111 PS Overtime	\$ 23,000
6120 PS FICA	\$ 36,500
6130 PS Health Benefits	\$ 33,500
6150 PS Pension Benefits	\$ 27,000
6200 PS Uniforms	\$ 4,500
6210 PS Weapons & Duty Equipment	\$ 18,000
6220 PS Training & Memberships	\$ 1,500
6230 PS Pre Employment	\$ 3,500
6260 PS Mobile Phone	\$ 9,000
6270 PS Supplies	\$ 1,500
6300 PS Professional Services	\$ 19,000
6400 PS Occupancy	\$ 6,500
6500 PS General Supplies	\$ 3,500
6700 PS Vehicle Repairs	\$ 15,000
Vehicle Fuel	\$ 20,000
6720 PS Insurance	\$ 10,000
6850 PS Speed Camera Budget	
Speed Camera Administrative Fee- 4 cameras	\$ 162,000
Speed Camera Service fee-	\$ 25,000
Speed Camera Salaries	\$ 71,687
Speed Camera FICA	\$ 11,100
Speed Camera Occupancy	\$ 6,450
Speed Camera General Supplies	\$ 9,700
Speed Camera Overtime	\$ 3,000
Speed Camera Uniforms	\$ 2,000
Speed Camera Weapons & Duty Equipment	\$ 1,000
Speed Camera Training & Membership	\$ 200
Speed Camera Pre Employment	\$ 1,500
Speed Camera Mobile Technology	\$ 3,000
Speed Camera Supplies	\$ 1,000
Speed Camera Vehicle Repairs	\$ 2,000
Speed Camera Vehicle Fuel	\$ 3,000
Speed Camera Insurance	\$ 1,500
Speed Camera FY 23 Police Equipment- CIP Vehicle	\$ 15,000
Speed Camera FY 24 Police Equipment- CIP Vehicle	\$ 12,500
Speed Camera FY 23 Police Equipment- CIP VMS Board	\$ 6,000
Speed Camera Marlboro VFD Support	\$ 5,000
Speed Camera PD Equipment CIP	\$ -
Speed Camera FY 24 Police Office Space	\$ -
6880 PS Debt Service	\$ -
6900 PS GOCCP Police State Aid	\$ -
Total 6000 Public Safety	\$ 998,580

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget
7000 Public Works	
7110 PW Salaries	\$ 262,360
7111 PW Bonuses	\$ 4,000
7111 PW Overtime	\$ 8,000
7120 PW FICA	\$ 22,100
7130 PW Health-Life-Dental	\$ 53,300
7150 PW Pension Benefits	\$ 17,400
7200 PW Sanitation	\$ -
7210 PW Waste Collection/Disposal Fees	\$ 4,700
7220 PW Waste Disposal/Contractor	\$ 57,000
7230 PW Recycling	\$ 10,000
7240 Public Works Operating	
7250 PW Maint/Repairs/Beautification	\$ 18,000
Christmas Décor (<i>New Line</i>)	\$ 3,000
7260 PW Training & Memberships - Dues	\$ 3,800
7270 PW Other	\$ 3,000
7280 PW Streets Maintenance	\$ 6,000
7340 PW Vehicle Maintenance	\$ 15,000
Fuel (<i>New Line</i>)	\$ 15,000
7350 PW Utilities	\$ 4,000
7360 PW Mobile Phone	\$ 1,400
7370 PW Small Tools & Equipment	\$ 4,500
Office Supplies (<i>New Line</i>)	\$ 2,500
Computer Software and equipment (<i>New Line</i>)	\$ 1,000
7385 PW Uniforms	\$ 3,500
7390 PW Weather Related Expenses	\$ 4,500
7400 PW Streetlight Electricity	\$ 24,000
7410 PW Insurance	\$ 10,800
7420 PW Mosquito Control	\$ 1,800
7430 PW Debt Service	\$ -
Total 7000 Public Works	\$ 560,660

The Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024)

5/19/2023

Line Items	FY24 Budget	
8000 Grants & Awards		
8180 FIP	\$	50,000
8500 Resident Assistance	\$	15,000
9008 ARP Grants	\$	-
8600 Street Improvements & Street Scape	\$	525,000
8700 Community Playground	\$	500,000
Parking Upgrades (New Line)	\$	305,000
Pocket Park (New Line)	\$	-
Misc Grants (New Line)	\$	20,000
Open Space Grant (New Line)	\$	500,000
Total 8000 Grants & Awards	\$	1,915,000
Uncategorized Expense	\$	-
Total Expenses	\$	4,449,220
	\$	-
Net Income	\$	(0)

5/23/2023

Capital Improvement Plan

		FY23	FY24	FY25	FY26	FY27	FY28	Notes
Improvements to Town Infrastructure								
Small Town Road Projects	DPW	\$ -	\$ 25,000					Curb cut Old Crain/Church Street
Town Vehicle Needs								
FY15 Police Vehicle Purchase	PD	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	2016 Ford Interceptor Sedan (marked)
FY16 Police Vehicle Purchase	PD	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	2016 Ford Interceptor SUV (unmarked)
FY19 Police Vehicle Lease	PD	\$ 10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Chevy Tahoe (unmarked)
FY19 Police Vehicle Lease	PD	\$ 10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Ford Interceptor SUV (marked)
FY19 Police Vehicle Lease	PD	\$ 10,841	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	2020 Ford Interceptor SUV (marked)
FY22 Police Vehicle Lease	PD	\$ 16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked)
FY22 Police Vehicle Lease	PD	\$ 16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked)
FY23 Police Vehicle Lease	PD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2023 Ford Interceptor SUV (unmarked) - speed camera
Code Compliance Car	PD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	2020 Chevy Bolt (marked)
FY15 Public Works Vehicle Purchase	DPW	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	2015 Chevy Silverado 2500
FY16 Public Works Vehicle Purchase	DPW	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	2016 Chevy Silverado 2500
FY17 Dump Body	DPW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	2017 Chevy Silverado 3500
FY22 Public Works Vehicle Purchase	DPW	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	2012 Ford F250 (purchased used)
FY21 DPW Vehicle Lease	DPW	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ -	\$ -	2023 Ford F750
FY24 DPW Vehicle Lease	DPW	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	Chevy Silverado 2500 (or similar)
2005 zero turn mower	DPW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Exmark zero turn mower	DPW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Message Board	PD	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Larger tractor or skidsteer	DPW	\$ -	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	
CIP additions required after successful annexation								
PW Facility lease	DPW	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	Current does not allow for additional crew, vehicles, or equipment. Hazards: large vehicles and children.
Police Office Space	PD	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	
FY24 Staff & Commissioner V.	GG	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,000	New 2023 Nissan Leaf
FY24 GG Vehicle Lease	GG	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	New (Used) Vehicle
FY08 Parking Authority Vehicle	PD	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	2009 Impala -> Ford Transit Van
FY24 Police Vehicle Lease	PD	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 9,000	New Ford Interceptor SUV (marked)
FY24 Police Vehicle Lease	PD	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 9,000	New Ford Interceptor SUV (unmarked)
Attenuator Trailer	DPW	\$ -	\$ -	\$ 10,600	\$ 10,600	\$ 10,600	\$ -	Crash barrier
Total		\$ 102,524	\$ 112,000	\$ 499,600	\$ 507,350	\$ 519,600	\$ 476,000	

Town of Upper Marlboro
Fiscal Year 2024 Budget (July 2023-June 2024) – Description of line items

Income

Revenue

4000 Taxes	-
4010 Real Estate Property Taxes	Property Taxes from homeowners
4100 Personal Property Taxes	Property Taxes from businesses
4150 PPT Public Utilities	Taxes on public utilities located in the Town of Upper Marlboro
4310 Income Taxes	Income taxes from residents distributed by the State of Maryland
Total 4000 Taxes	
4200 Fines, Licenses, Permits	-
4220 Town Permits	Parking permits, room rentals,
4230 Business License	In-town business licensing program
4240 Parking Meters	Payments to parking meters including via parking apps
4250 Speed & Red Light Cameras	Speed camera income, expenses are restricted
4260 Parking Fines/Penalties	Tickets and fines for illegal parking
4280 Pub/Edu/Govt Broadcasting	Fee distributed to the Town for cable access
4290 Trader's Franchise Fees	Miscellaneous fees collected by the court system for banks and institutions in town.
Total 4200 Fines, Licenses, Permits	
4300 Intergovernmental	-
4320 Highway User Fee	Money from the state based on the mileage of streets the Town owns
4330 State Police Aid	Money from the state to assist the Town Police Department
4340 Financial Corporation Tax	Money from the court system regarding banking institutions
4350 Disposal Fee Rebate	Money from the County Landfill as a rebate for yard waste disposal

Total 4300 Intergovernmental

4400 Miscellaneous Revenue

-

4420 Interest Earnings

Interest on savings

4430 Town Hall Services - Misc. Rev

Notary services, room rentals, etc.

4440 Transfer from Reserve

Money from ARPA and for Capital Improvements

4450 Special Events/Donations

Sponsorships, vendor booth fees

Total 4400 Miscellaneous Revenue

4500 Grants

-

4520 State Streetscape

Bond Bill from State for road design. Will cover a portion of paving on Spring Branch Dr.

4530 DHCD BIP Grant

Community Legacy Grant for façade improvement program

4550 Federal- ARPA

No deposit in FY 2024, use of funds deposited in 2023

4560 DHCD Circuit Rider Grant

Grant that funds our grant writer position

4570 MD DNR 21

Upper Marlboro Community Playground Grant

4580 MD DNR 22

Upper Marlboro Community Playground Grant

4590 FY20 Bond Bill

Parking improvements to Church Street Parking lot and Pocket Park

FY2022 Bond Bill

Funding for Upper Marlboro Community Playground

FY23 Bond Bill (New Line)

Funding for Parking improvements

Misc. Grants (New Line)

Small grants throughout the year (ex. PEPCO grant for sustainability)

4600 County DPW&T Grant

Streetscape grant for beautification: benches, public art, etc.

Open Space Grant (New Line)

Grant for the purchase of open space property

Total 4500 Grants

Total Revenue

Expenses

5000 General Government

5105 GG Commissioner Salaries	Commissioners receive \$3,800 per year; President receives additional \$15,000 per year
Commission Expenses (New Line)	Training and conferences for commissioners
5110 GG Salaries	Salaries for general government employees
5111 GG Salaries - Bonuses	Holiday bonuses and incentive for using alternate health care plan
Other Benefits	-
5120 GG FICA	Federal income taxes - employer responsibility
5130 GG Health/Life/Dental Benefits	Benefits for employees who take them
5150 GG Pension Benefits	Retirement benefit for employees
5300 GG Professional Services	-
5310 GG Accounting	Accounting firm to perform high level accounting tasks
5320 GG Audit	Annual financial audit firm, should change firms every five years
5330 GG Payroll Processing	Firm to process payroll
5340 GG Town Attorney & Legal	Town Attorney and Annexation Attorney
5350 GG IT Support & Equipment	IT team handles town's IT and cybersecurity needs
5360 GG Media Relations	Firm on retainer to assist with any media coverage of the Town or its staff and officials
5370 GG Government Relations	Assist: bond bill/other funding and watch legislation that impacts the Town
5380 GG Human Resources Services	Firm to provide Human Resources services and say up to date
5390 GG Planning Firm	ARPA

5400 GG Operating

5200 GG Insurance & Benefits	-
5415 GG Merchant Services Fees	Property, auto, and other government insurance and life insurance
5435 GG Training	Bank Charges for parking meter credit card transactions
5440 GG Dues & Subscriptions	Training and conferences for staff
5445 GG Postage	Professional organization dues and subscriptions
5450 GG Printing	Postage for Town mailings
	Printing in house for day-to-day needs, flyers for distribution, programs, and Landings

5455 GG General Supplies	Office supplies
5465 GG Town Hall Office Phones	Landline phones for Town Hall office
5475 GG Town Elections	Elections are held in the year. One scheduled election. Buffer for possible special election
5480 GG Town Hall Utilities	Electric, Water, etc.
5485 GG Town Hall Repair & Maintenance	General repair and maintenance FY24 HVAC repairs: age and original install issues
5490 GG Other	Petty cash, networking, and community outreach
5495 GG Contributions	ARPA funds to support community: FD, Food Bank, and Resident Assistance

5900 GG Committee Expenses

5905 Events Committee	-
5910 CERT Team	Events Committee supports: Movie Nights, Trunk-or-Treat, and Marlboro Day
5915 Historical Committee	Community Emergency Response Team
5925 Green Team	Collects the history of the town and does outreach into the community
5930 TOUM Event	Community Garden, Farmers Market
5935 Trunk or Treat	Small receptions hosted by the Town
5940 Marlboro Day	Halloween Event
5945 Old Crain Hwy Centennial	Spring Street Festival
5950 Art Council Events	No expense in 2024
5955 Winter Holiday	Happy Leaf festival. This is managed by the Town while the arts council has no bylaws
	Tree lighting and Holiday Market

Total 5000 General Government

6000 Public Safety

6000C Code Enforcement	-
6100C Code Vehicle Maintenance (6701)	Maintenance of Chevy Volt used by parking and code compliance staff
6200C Code Parking Meter Maintenance (6702)	Maintenance of parking meters, cost of broken, aging and, damaged meters
6110 PS Salaries	Salaries for Public Safety Department
6111 PS Bonuses	Holiday bonuses and incentive for using alternate health care plan
6111 PS Overtime	Overtime for events and shift differentials
6120 PS FICA	Federal income taxes - employer responsibility
6130 PS Health Benefits	Benefits for employees who take them
6150 PS Pension Benefits	Retirement benefit for employees
6200 PS Uniforms	Police uniforms for duty wear
6210 PS Weapons & Duty Equipment	Duty equipment for police officers
6220 PS Training & Memberships	Professional organization dues and training costs
6230 PS Pre Employment	Pre-employment screening and testing required for police
6260 PS Mobile Phone	Mobile phones for police department
6270 PS Supplies	Supplies needed for storage and police related office functions
6300 PS Professional Services	Police portion of the professional services: HR, Legal, IT, Media, Cleaning
6400 PS Occupancy	Police portion of the cost of Town Hall occupancy
6500 PS General Supplies	Office supplies
6700 PS Vehicle Repairs	Repairs to Town vehicle fleet
PS Vehicle Fuel	Fuel for police vehicles
6720 PS Insurance	Property, auto, and other police insurance
6850 PS Speed Camera Budget	-
Speed Camera Administrative Fee- 4 cameras	Each camera has a monthly cost for its use and Maintenance
Speed Camera Service fee-	Service fees for each ticket issued by the cameras
Speed Camera Salaries	Salaries related to the running of the speed camera program
Speed Camera FICA	Federal income taxes - employer responsibility related to speed camera program

Speed Camera Occupancy	Speed Camera portion of cost of town hall
Speed Camera General Supplies	Office supplies for speed camera program
Speed Camera Overtime	Overtime related to speed camera program
Speed Camera Uniforms	Uniforms for police supporting the speed camera program
Speed Camera Weapons & Duty Equipment	Weapons and Duty equipment for police supporting the speed camera program
Speed Camera Training & Membership	Training and membership dues for police supporting the speed camera program
Speed Camera Pre Employment	Pre-employments screening and testing supporting the speed camera program
Speed Camera Mobile Technology	Mobile equipment for police supporting the speed camera program
Speed Camera Supplies	Supplies for outside of the office functions for speed camera program
Speed Camera Vehicle Repairs	Vehicle repairs for vehicles issued to police supporting the speed camera program
Speed Camera Vehicle Fuel	Vehicle fuel for vehicles issued to police supporting the speed camera program
Speed Camera Insurance	Property, auto, and other police insurance related to the speed camera program
Speed Camera FY 23 Police Equipment- CIP Vehicle	Vehicle for police supporting the speed camera program
Speed Camera FY 24 Police Equipment- CIP Vehicle	Vehicle for police supporting the speed camera program
Speed Camera Marlboro VFD Support	Support for emergency services
Speed Camera PD Equipment CIP	Money set aside for capital expenses related to the speed camera program
Speed Camera FY 24 Police Office Space	Space for police supporting speed camera program
6880 PS Debt Service	CIP expenses for leased vehicles
6900 PS GOCCP Police State Aid	Spending of Police State Aid grant
Total 6000 Public Safety	

7000 Public Works

7110 PW Salaries	Salaries for Public Works Department
7111 PW Bonuses	Holiday bonuses and incentive for using alternate health care plan
7111 PW Overtime	Overtime for events and shift differentials
7120 PW FICA	Federal income taxes - employer responsibility
7130 PW Health-Life-Dental	Benefits for employees who take them
7150 PW Pension Benefits	Retirement benefit for employees
7200 PW Sanitation	-
7210 PW Waste Collection/Disposal Fees	Bulk trash fees
7220 PW Waste Disposal/Contractor	Contractor fees for trash pickup and disposal
7230 PW Recycling	Yard waste fees
7240 Public Works Operating	-
7250 PW Maint/Repairs/Beautification	Maintenance and small repairs, spring and fall plantings, etc.+ Shed
Christmas Décor	Christmas decorations for around town
7260 PW Training & Memberships - Dues	Professional organization dues and training costs
7270 PW Other	Related to facilities and other Maintenance
7280 PW Streets Maintenance	Maintenance and small repairs to roads potholes, signs, etc.
7300 PW	-
7340 PW Vehicle Maintenance	Repairs to Town vehicle fleet
Fuel	Fuel for public works vehicles
7350 PW Utilities	building utilities for public works building
7360 PW Mobile Phone	Mobile phones
7370 PW Small Tools & Equipment	Small tools and equipment needed to perform public works functions
Office Supplies	Office supplies for public works functions
Computer Software and equipment	Computers for Public Works Department
7385 PW Uniforms	Uniforms for DPW crew
7390 PW Weather Related Expenses	Salt & Sand, rainstorm response, flooding response, etc.

7400 PW Streetlight Electricity

Electricity for Streetlights throughout Town.

7410 PW Insurance

Property, auto, and other police insurance

7420 PW Mosquito Control

Mosquito control program run through State of Maryland

7430 PW Debt Service

CIP expenses for leased vehicles

Total 7000 Public Works

8000 Grants & Awards

-

8180 FIP

Community Legacy Grant for façade improvement program

8500 Resident Assistance

Resident Assistance for utilities and rent

9008 ARP Grants

Category remaining from previous year grant (American Rescue Plan - covid funding)

8600 Street Improvements & Street Scape

Bond Bill from State for road design. County grant for beautification.

8700 Community Playground

Upper Marlboro Community Playground Grant

Parking Upgrades (New Line)

Parking improvements to Church Street Parking lot and Pocket Park

Pocket Park (New Line)

Improvements to pocket park

Misc. Grants (New Line)

Small grants throughout the year (ex. PEPCO grant for sustainability)

Open Space Grant (New Line)

Grant for the purchase of open space property

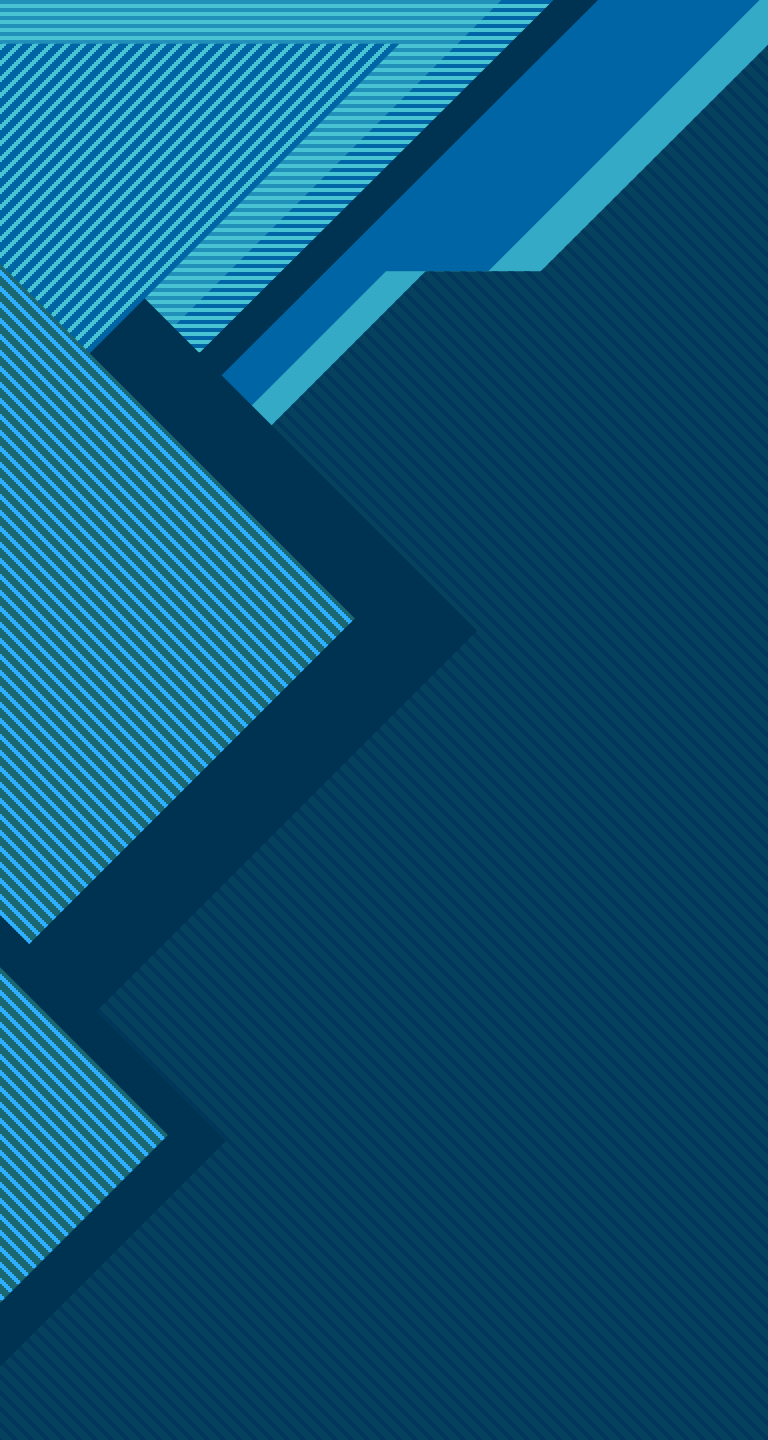
Total 8000 Grants & Awards

Streetscape grant for beautification: benches, public art, etc.

Uncategorized Expense

Total Expenses

Net Income



TOWN OF UPPER MARLBORO

Tax Presentation – Virtual Town Meeting

Tuesday April 13th, 2021
7:00 PM

Town Tax Facts

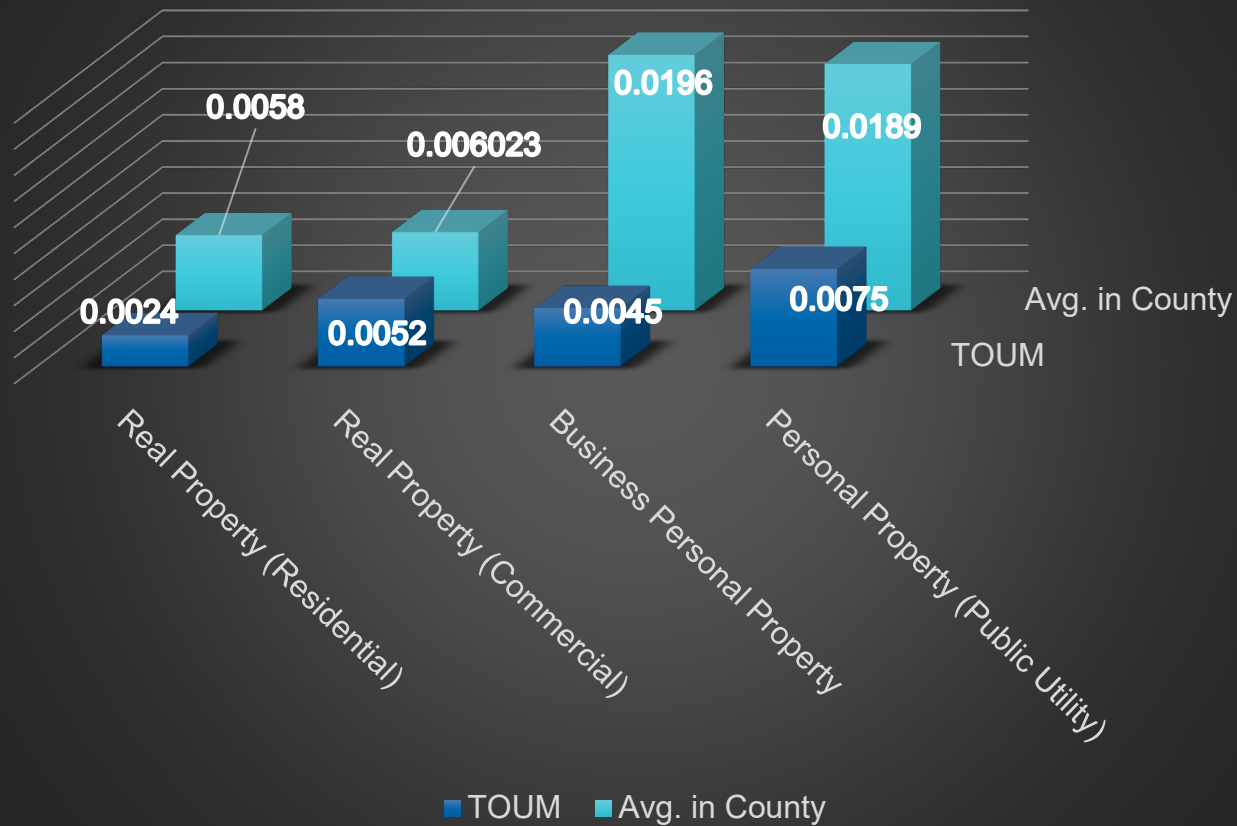
- Prior to FY 2020, the Town had three (3) taxing classifications
 - Real property taxes
 - Business personal property taxes
 - Public utility taxes
- The taxing rates were consistent with no change dating back at least 30+ years
- In FY 2020 the BOC changed the taxing classifications to the following
 - Residential
 - Commercial
 - Business personal property taxes
 - Public utility taxes

Historical Tax Data

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
RESIDENTIAL	\$181,491	\$184,254	\$192,705	\$198,023	\$126,381	\$156,288
COMMERCIAL					\$169,549	\$174,878
BPPT	\$18,405	\$24,865	\$21,699	\$28,383	\$26,326	\$37,067
Pub. Utility	\$95,945	\$101,032	\$102,361	\$107,398	\$332,265	\$334,156
TOTALS	\$295,841	\$310,151	\$316,765	\$333,804	\$654,521	\$702,389

- New tax classification separates residential from commercial
- Increased tax rate for commercial and Public Utility taxes
- Increased tax collection revenue

Tax Rate Comparison



1	Upper Marlboro	0.2400
2	College Park	0.3250
3	Glenarden	0.3579
4	Capitol Heights	0.3920
5	Bowie	0.4000
6	Brentwood	0.4150
7	North Brentwood	0.4400
8	Fairmount Heights	0.4600
9	Eagle Harbor	0.4727
10	Cheverly	0.5100
11	Landover Hills	0.5200
12	Berwyn Heights	0.5300
13	Forest Heights	0.5473
14	Cottage City	0.5702
15	Edmonston	0.5748
16	Seat Pleasant	0.5800
17	University Park	0.5830
18	Hyattsville	0.6300
19	Riverdale Park	0.6540
20	New Carrollton	0.6652
21	Laurel	0.7100
22	Bladensburg	0.7400
23	Morningside	0.7800
24	District Heights	0.8000
25	Mt. Rainier	0.8100
26	Greenbelt	0.8275
27	Colmar Manor	0.9784
	Average rate	0.5746

Justification of Increased Taxes

Increased Expenses over ten-year span

- Waste pickup and disposal
- Technology cost and upgrades
- Insurance increases
 - Medical & benefits
 - Worker's compensation
 - General liability
- Employee compensation
- Utility services
- Capital improvement plan
- And more...

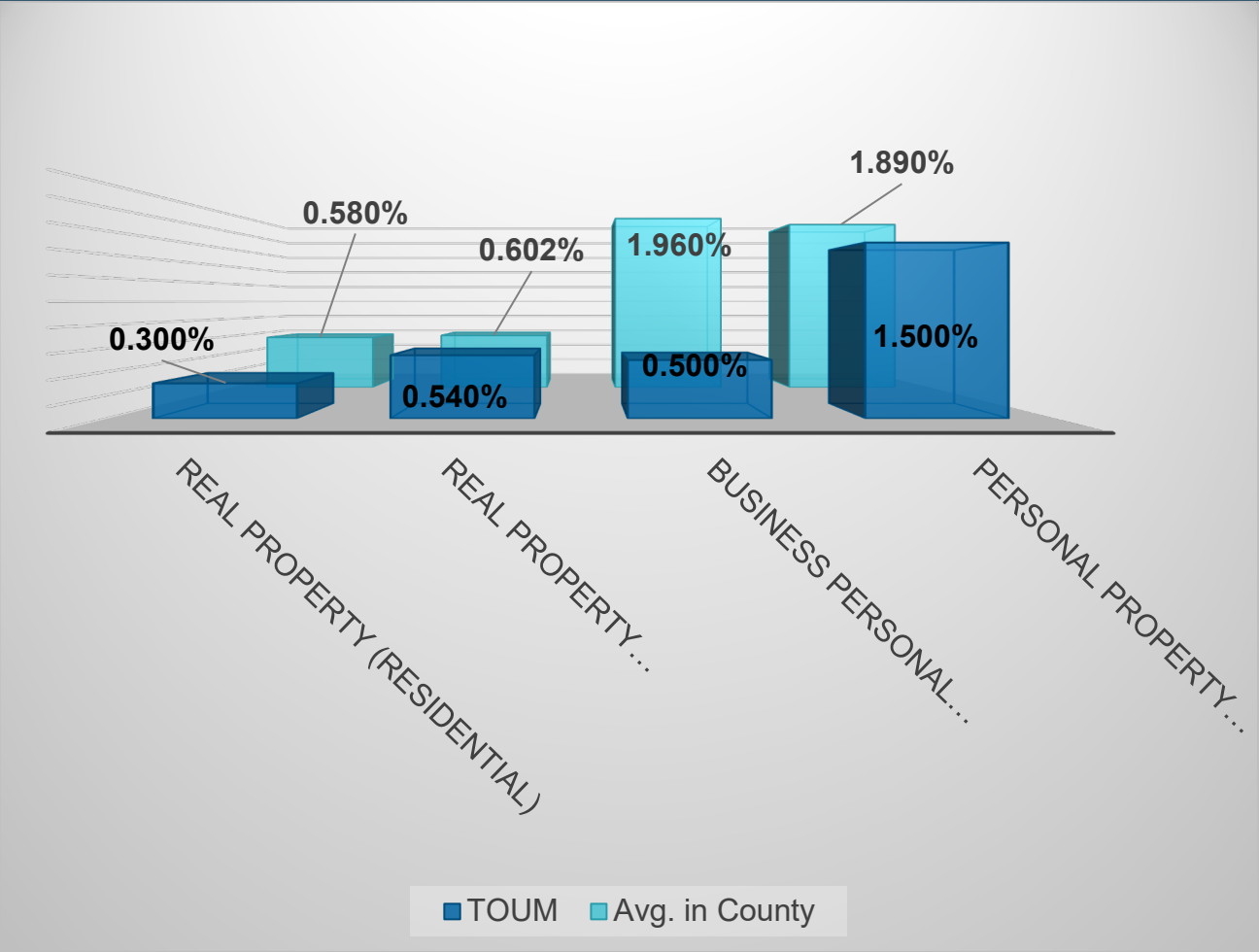
Limited reserve liquidity due to past years spending

Annual increases to cost-of-living inflation

Providing adequate amount of government services to constituents

Capital improvement needs

Content Title 02



Classification	Tax Base Value
Residential	55,462,000
Commercial	33,578,000
Bus. PPT	47,733,333
Pub. Utility	7,111,111

Tax “STEP” Plan

- Intent is for the Town to have a progressive system so in years to come the conversation surrounding tax increases can and/or may be limited
- The initial increases (first 3 years) would fill the gap for lost of revenue

Classification	Current Rates (FY 2021)	FY 2022 Rate	FY 2023 Rates	FY 2024 Rates	Total Change
Residential	\$0.24	\$0.30	\$0.34	\$0.38	\$0.14
Commercial	\$0.52	\$0.54	\$0.56	\$0.56	\$0.05
Bus. PPT	\$0.45	\$0.50	\$0.53	\$0.53	\$0.10
Pub. Utility	\$0.75	\$1.50	\$1.75	\$2.00	\$1.25

FY 2022 Proposed Tax Budget

	FY 2021 Approved	FY 2022 Proposed	Change
Residential	\$126,000	\$166,386	\$40,386
Commercial	\$169,000	\$181,321	\$12,321
Bus. PPT	\$32,000	\$35,555	\$3,555
Pub. Utility	\$358,000	\$715,999	\$357,999

- Replenish the Towns reserve funds
- Allocate and complete Town infrastructure projects
- Prepare for ongoing cost increases

Continued Rate Increases

- Rate increases are \$0.005 per \$100 of assessed value starting FY 2026
- Increases continue biennial (every 2 years) through FY 2030
- This process will continue for the residential classification

Average Homeowner Tax Rate Payment

Residential Property Value	FY 2021 (Current)	FY 2022 \$0.30	FY 2023 \$0.34	FY 2024 \$0.38	FY 2026 \$0.385	FY 2028 \$0.39	FY 2030 \$0.395
\$200,000	\$480	\$600	\$680	\$760	\$770	\$780	\$790

- $\text{Property value} \times \text{tax rate} / \$100 = \text{proposed tax payment}$