

# 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

BOOKKEEPER / 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!



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. Pridemore*

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.

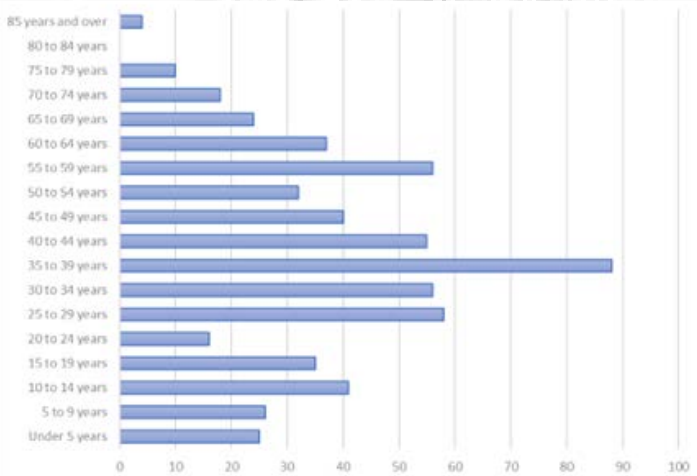




## EXISTING CONDITONS

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 Town and has to 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 that show a senior population of 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. Another population group that should be considered is veterans there are approximately 45 veterans who are residents of the Town.



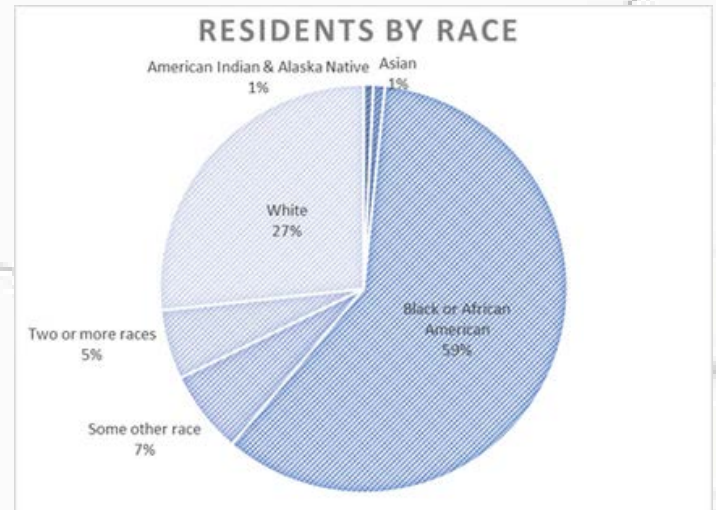
# EXISTING CONDITONS

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%).

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. While a portion of the houses that are unoccupied may be in transition, some of these 23 homes are simply not put on the market and are left vacant by absent property owners.



[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



## BOARD PRIORITIES

Roadways	Recreation
The first step to paving Roads. Road paving is set to begin this fiscal year.	Increase walkability and access to recreation.
Allows the Town to address speeding and work with SHA on safety.	Allows the Town to expand recreational opportunities.
Brings in funds for roadway improvements.	Brings in funds for recreation opportunities.
	Creates a place for residents to meet and play.
Increases safe pedestrian pathways increases roadway safety.	Open space increases recreation opportunities.
	Residents can come together and connect.
	Create places people want to gather in. Create a sense of pride in community.
	Increase downtown foot traffic and opportunities to meet.

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.

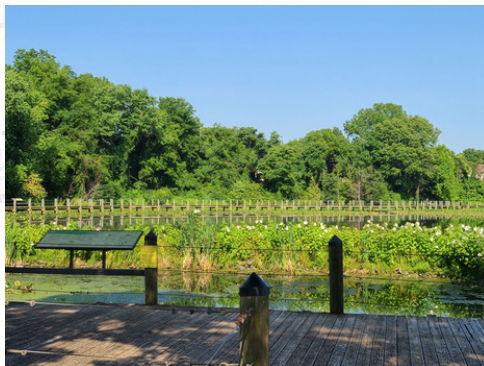
**2. Goals:** Goals keep us focused and help us move in the right direction. You will find the goals set out by your elected officials on page \_\_. This budget reflects spending that prioritizes meeting those goals.

**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.

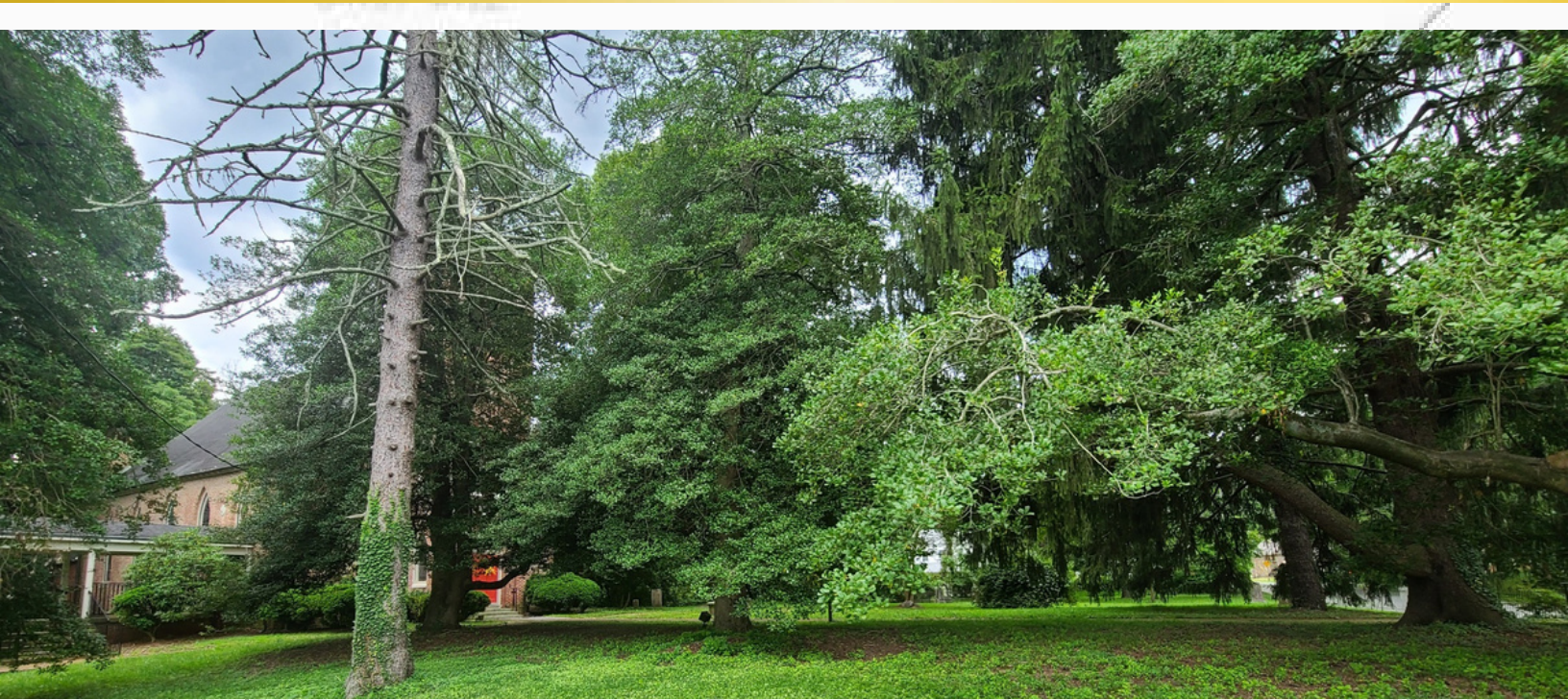
**Public Works** – the public works department incorporates beautification, road maintenance, trash & recycling, and storm response. Storm response includes not only snow plowing and sidewalk clearing but also flood response and limb & debris removal resulting from severe weather.

**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 –.

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



# BOARD PRIORITIES

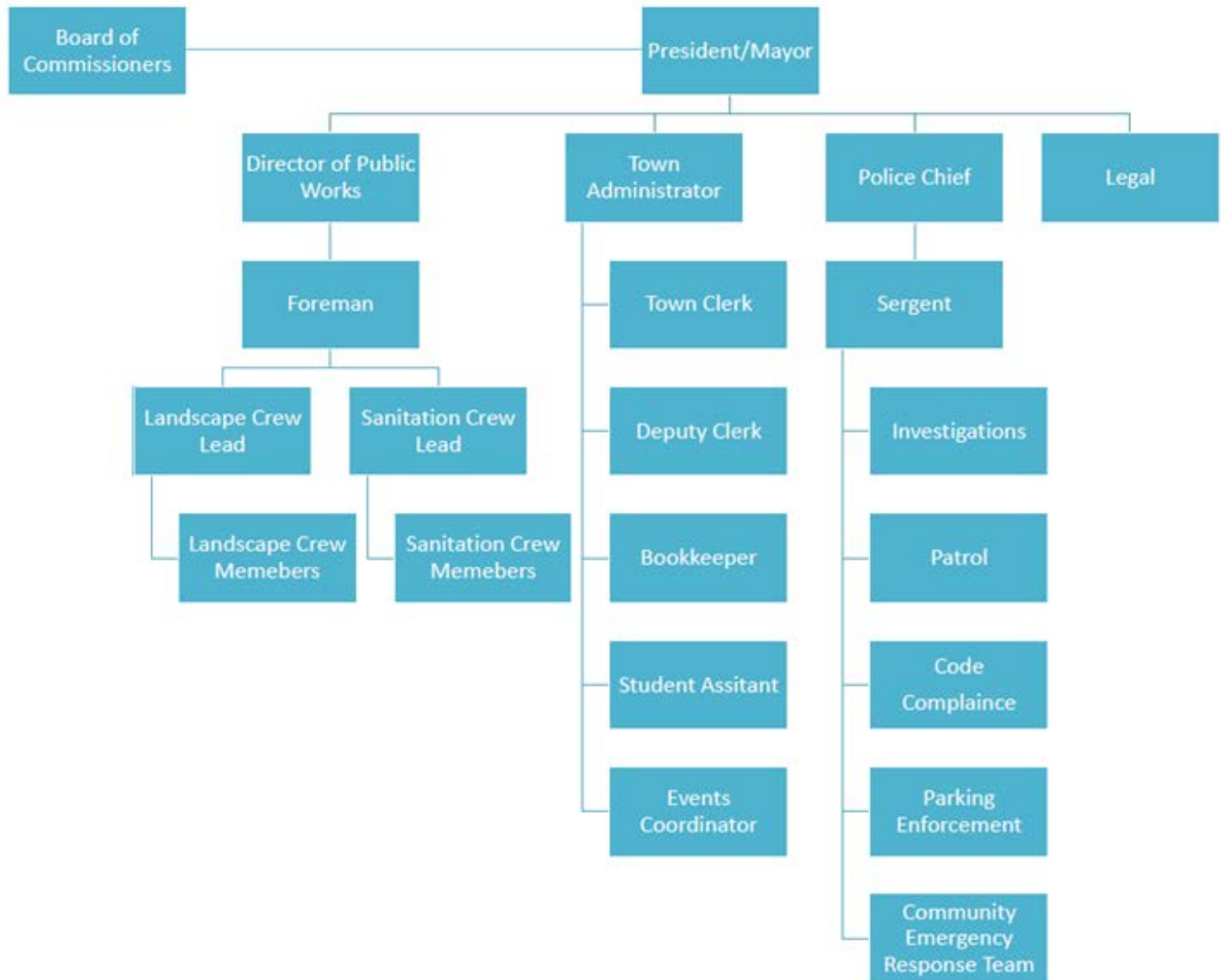


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# Organizational Chart





# 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
<b>General Government</b>	<b>5.5</b>	<b>5.5</b>

<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
<b>Total Public Safety</b>	<b>7</b>	<b>7</b>

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

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



*Revenues*

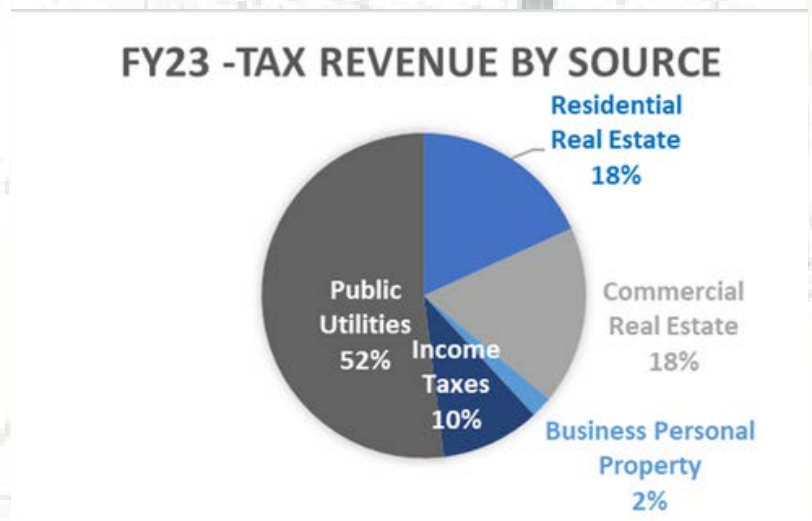
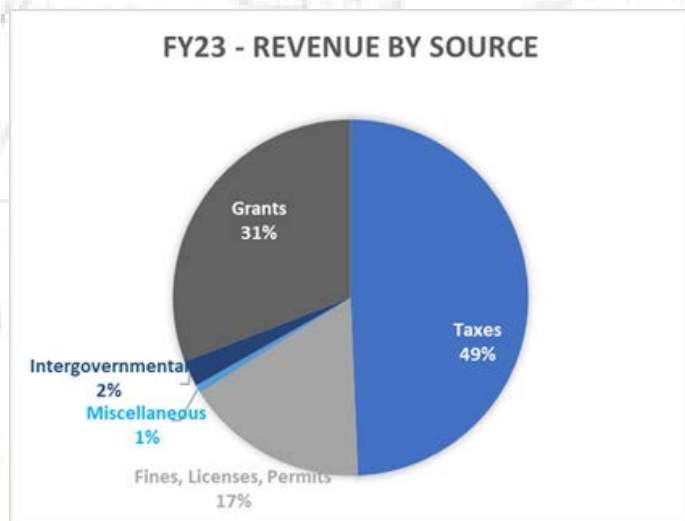


# Revenues

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.

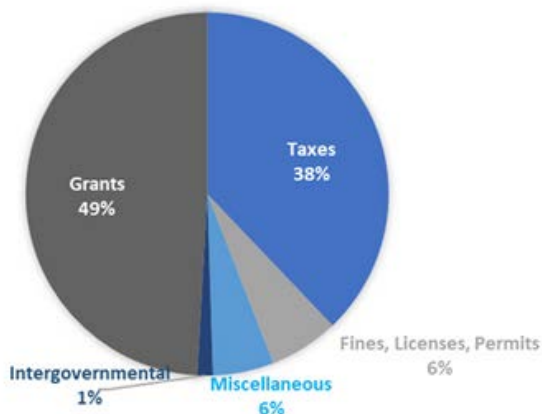


The numbers from FY23 show a need for the Town to continue to diversify its income. This year the town is focusing on increasing grant revenues and commercial development and tourism to increase commercial tax revenue. Continued investment in economic development over the next five years will further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

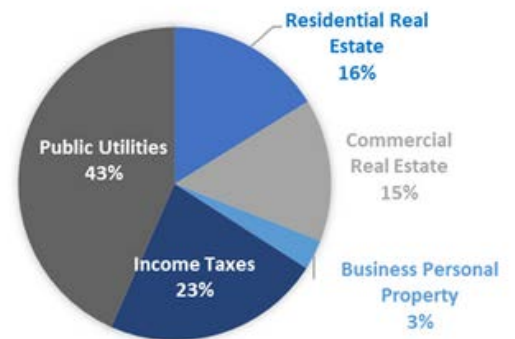


# Revenues

FY24 - REVENUE BY SOURCE



FY24 - TAX 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 bring 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
<b>Income</b>	
<b>Revenue</b>	
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
<b>Total 4000 Taxes</b>	<b>\$ 1,508,220</b>
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
<b>Total 4200 Fines, Licenses, Permits</b>	<b>\$ 687,500</b>
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
<b>Total 4300 Intergovernmental</b>	<b>\$ 56,000</b>
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
<b>Total 4400 Miscellaneous Revenue</b>	<b>\$ 296,500</b>
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
<b>Total 4500 Grants</b>	<b>\$ 1,901,000</b>
<b>Total Revenue</b>	<b>\$ 4,449,220</b>

TOWN OF UPPER MARLBORO  
ADOPTED OPERATING BUDGET  
FOR FISCAL YEAR 2024

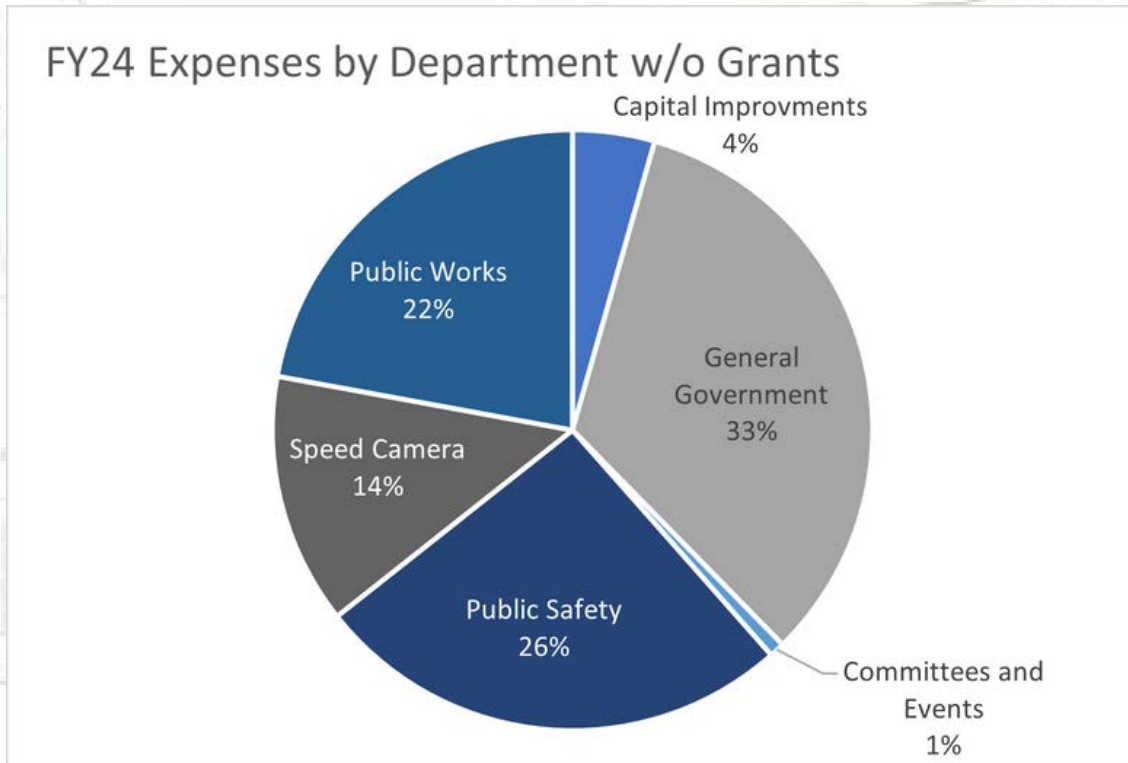


*Expenses*



# 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	
<b>5000 General Government</b>	
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
<b>5400 GG Operating</b>	
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
<b>5900 GG Committee Expenses</b>	
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
<b>Total 5000 General Government</b>	<b>\$ 862,980</b>

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
<b>6000 Public Safety</b>	
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	\$ -
<b>Total 6000 Public Safety</b>	<b>\$ 998,580</b>

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
<b>7000 Public Works</b>	
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	\$ -
<b>Total 7000 Public Works</b>	<b>\$ 560,860</b>

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

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)

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

The 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 comment 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 regular and work session meetings were announced on Nextdoor as opportunities for the public to be part of the budget process from April through June. Residents were encouraged to participate in the process.

The budget book and a comment box were made available to residents at the Marlboro Day Festival on May 13th, 2023.

This budget book and ordinance were made available for the public to review and comment online starting on 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 40% of how residential tax revenue is spent. Residential taxes also pay for Commissioners salaries and training at about 16% of taxes. Very little of residential taxes go to funding government departments, the average contribution is less than \$100 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 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 to provide the high level of municipal services resident 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.

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 been 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 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 increase cost of providing services. To stay as the lowest tax rate for a municipality in Prince George's County the Town would need to eliminate existing services. This would go against 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

### Town of Upper Marlboro Tax Presentation