



Town of Upper Marlboro

BUDGET WORK SESSION

14211 School Lane, Upper Marlboro, Maryland, 20772

Tuesday, February 20, 2024 at 7:00 PM

AGENDA

This meeting will be conducted via blended: Town Hall & Virtual Zoom Teleconference.
<https://uppermarboromd-gov.zoom.us/j/82335118486?pwd=VHF5WUxtTHVHbXBzNFRkMklyalpXdz09>

Passcode:529498; **Webinar ID:**823 3511 8486; **Dial-in only:** 301-715-8592

BUDGET WORK SESSION AGENDA: 7:00 PM

1. **Call to Order**
2. **Roll Call**
3. **Review of Agenda**
4. **Business**
 - A. FY 2025 Projected Revenue (Board Discussion)
 - B. FY 2025 Projected Expenses & Requested Funding (Board Discussion)
 - C. FY 2025 Town Tax Rate (Board Discussion)
5. **Public Comment Period (3 Minutes)**
6. **Preliminary Approval of Next Meeting Agenda**
7. **Adjournment**

Video of the Budget Work Session will be posted to the Town YouTube Channel within 1 business days of the meeting.

All meetings are subject to closure in accordance with the State Open Meetings Act—House Bill 217



MEMORANDUM

To: Board of Town Commissioners
From: Sarah Franklin, Mayor
Date: Friday, February 16, 2024
Re: First Budget Draft for Fiscal Year 2025 (FY25)

Commissioners,

You will find attached the first compiled budget with the estimated needs of the town illustrated by expenses and the estimated revenues provided. You will notice a substantial difference in the projected revenues and costs. It will be our job to make the hard decisions of where costs will be cut and discuss possible sources of revenue.

You will also find:

- FY24 Capital Improvement Plan (CIP), which will need to be updated.
- A listing of what each category is to explain the spending categories.

I look forward to our discussion of the budget our priorities and generally working together to balance the budget.

Thank you.

The Town of Upper Marlboro

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - December, 2023

	Total				Projected FY25 Budget	Notes
	Actual	Budget	over Budget	% of Budget		
Income						
Revenue				0.00		
4000 Taxes				0.00		
4010 Real Estate Taxes Residential	359,895.54	454,285.00	-94,389.46	79.22%	454,285.00	
4020 Real Estate Taxes Commercial		0.00	0.00			
4100 Personal Property Taxes	14,098.91	47,435.00	-33,336.09	29.72%	47,435.00	
4122 PPT FY2022	35.00		35.00			
4150 PPT Public Utilities	744,505.75	661,500.00	83,005.75	112.55%	744,505.00	
4310 Income Taxes	79,659.23	345,000.00	-265,340.77	23.09%	300,000.00	
Total 4000 Taxes	\$1,198,194.43	\$1,508,220.00	-\$ 310,025.57	79.44%		
4200 Fines, Licenses, Permits				0.00		
4220 Town Permits		2,500.00	-2,500.00	0.00%	2,500.00	
4230 Business License	5,430.09	18,000.00	-12,569.91	30.17%	18,000.00	
4240 Parking Meters	100,010.69	190,000.00	-89,989.31	52.64%	200,000.00	
4250 Speed & Red Light Cameras	209,567.42	400,500.00	-190,932.58	52.33%	400,000.00	
4260 Parking Fines/Penalties	27,416.32	60,000.00	-32,583.68	45.69%	55,000.00	
4280 Pub/Edu/Govt Broadcasting	2,557.06	3,500.00	-942.94	73.06%	3,500.00	
4290 Trader's Franchise Fees	3,888.38	13,000.00	-9,111.62	29.91%	13,000.00	
Total 4200 Fines, Licenses, Permits	\$ 348,869.96	\$ 687,500.00	-\$ 338,630.04	50.74%		
4300 Intergovernmental				0.00		
4320 Highway User Fee	11,947.95	32,000.00	-20,052.05	37.34%	32,000.00	
4330 State Police Aid	5,549.00	21,000.00	-15,451.00	26.42%	21,000.00	
4340 Financial Corporation Tax		1,500.00	-1,500.00	0.00%	1,500.00	
4350 Disposal Fee Rebate		1,500.00	-1,500.00	0.00%	1,500.00	
Total 4300 Intergovernmental	\$ 17,496.95	\$ 56,000.00	-\$ 38,503.05	31.24%		

4400 Miscellaneous Revenue					0.00	
4420 Interest Earnings	9,286.60	7,500.00	1,786.60	123.82%	10,000.00	
4430 Town Hall Services - Misc Rev	4,456.88	3,000.00	1,456.88	148.56%	3,000.00	
4440 Transfer from Reserve		278,000.00	-278,000.00	0.00%		Will address later
4450 Special Events/Donations	2,425.02	8,000.00	-5,574.98	30.31%	5,000.00	
Total 4400 Miscellaneous Revenue	\$ 16,168.50	\$ 296,500.00	-\$ 280,331.50	5.45%		
4500 Grants					0.00	
4520 State StreetScape		425,000.00	-425,000.00	0.00%		
4530 FIP		50,000.00	-50,000.00	0.00%		
4550 Federal- ARPA		0.00	0.00			
4560 DHCD Circuit Rider Grant	18,180.00	50,000.00	-31,820.00	36.36%		
4570 MD DNR 21		69,000.00	-69,000.00	0.00%		
4580 MD DNR 22		132,000.00	-132,000.00	0.00%		
4590 Bond Bill		155,000.00	-155,000.00	0.00%		
4592 FY22 Bond Bill		275,000.00	-275,000.00	0.00%		
4594 FY23 Bond Bill		150,000.00	-150,000.00	0.00%		
4596 Misc Grants	9,120.97	20,000.00	-10,879.03	45.60%		
4600 County DPW&T Grant		75,000.00	-75,000.00	0.00%		
4620 Open Space Grant		500,000.00	-500,000.00	0.00%		
Total 4600 County DPW&T Grant	\$ 0.00	\$ 575,000.00	-\$ 575,000.00	0.00%		
Total 4500 Grants	\$ 27,300.97	\$1,901,000.00	-\$1,873,699.03	1.44%		
Total Revenue	\$1,608,030.81	\$4,449,220.00	-\$2,841,189.19	36.14%		
Total Income	\$1,608,030.81	\$4,449,220.00	-\$2,841,189.19	36.14%		
Gross Profit	\$1,608,030.81	\$4,449,220.00	-\$2,841,189.19	36.14%	2,312,225.00	
Expenses						
5000 General Government					0.00	
5105 GG Commissioner Salaries	9,736.44	34,000.00	-24,261.56	28.64%	34,000.00	
5107 GG Commission Expenses		6,000.00	-6,000.00	0.00%	6,000.00	
5110 GG Salaries	123,217.45	337,780.00	-214,562.55	36.48%	364,000.00	
5111 GG Salaries - Bonuses		3,000.00	-3,000.00	0.00%	3,000.00	
5120 GG FICA	10,258.92	30,000.00	-19,741.08	34.20%	32,080.00	
5130 GG Health/Life/Dental Benefits	21,683.25	37,000.00	-15,316.75	58.60%	45,000.00	
5150 GG Pension Benefits	27,339.46	26,500.00	839.46	103.17%	28,000.00	

5300 GG Professional Services			0.00		
5310 GG Accounting	26,069.40	28,000.00	-1,930.60	93.11%	50,000.00
5320 GG Audit		15,000.00	-15,000.00	0.00%	12,500.00
5330 GG Payroll Processing	2,528.33	5,000.00	-2,471.67	50.57%	5,000.00
5340 GG Town Attorney & Legal	18,017.70	50,000.00	-31,982.30	36.04%	40,000.00
5350 GG IT Support & Equipment	9,541.40	6,000.00	3,541.40	159.02%	20,000.00
5360 GG Media Relations	900.00	3,000.00	-2,100.00	30.00%	3,000.00
5370 GG Government Relations	18,300.00	35,000.00	-16,700.00	52.29%	35,000.00
5380 GG Human Resources Services	26,500.00	12,000.00	14,500.00	220.83%	52,000.00
5390 GG Planning Firm	19,300.00	30,000.00	-10,700.00	64.33%	40,000.00
Total 5300 GG Professional Services	\$ 121,156.83	\$ 184,000.00	-\$ 62,843.17	65.85%	
5400 GG Operating			0.00		
5200 GG Insurance & Benefits	22,541.08	20,000.00	2,541.08	112.71%	25,000.00
5410 GG Bank Charges		0.00	0.00		
5415 GG Merchant Services Fees	9,490.08	42,500.00	-33,009.92	22.33%	20,000.00
5435 GG Training	1,595.35	4,000.00	-2,404.65	39.88%	4,000.00
5440 GG Dues & Subscriptions	18,628.60	12,000.00	6,628.60	155.24%	36,000.00
5445 GG Postage	1,266.32	3,000.00	-1,733.68	42.21%	3,000.00
5450 GG Printing	3,341.68	10,500.00	-7,158.32	31.83%	8,000.00
5455 GG General Supplies	3,710.99	13,500.00	-9,789.01	27.49%	8,000.00
5460 GG Office Equipment R&M	1,080.15	0.00	1,080.15		
5465 GG Town Hall Office Phones	3,200.72	12,000.00	-8,799.28	26.67%	12,000.00
5470 GG Mobile Phones		0.00	0.00		
5475 GG Town Elections	2,266.62	2,500.00	-233.38	90.66%	-
5480 GG Town Hall Utilities	4,274.46	8,500.00	-4,225.54	50.29%	8,500.00
5485 GG Town Hall Repair & Maintenance	7,674.07	38,000.00	-30,325.93	20.19%	20,000.00
5485.02 Parking Meter Maintenance	2,149.22		2,149.22		
Total 5485 GG Town Hall Repair & Maintenance	\$ 9,823.29	\$ 38,000.00	-\$ 28,176.71	25.85%	

Needs to be split with other departments

Needs to be split with other departments

Should be credit next month

Some items are miscategorized

Increased Revenue for BBQ - needs adjustment

5490 GG Other	3,355.57	2,500.00	855.57	134.22%	2,500.00
5495 GG Contributions		15,000.00	-15,000.00	0.00%	15,000.00
Total 5400 GG Operating	\$ 84,574.91	\$ 184,000.00	-\$ 99,425.09	45.96%	
5900 GG Committee Expenses			0.00		
5905 Events Committee	1,239.98	1,800.00	-560.02	68.89%	2,400.00
5910 CERT Team	222.93	900.00	-677.07	24.77%	900.00
5915 Historical Committee	1,188.00	900.00	288.00	132.00%	900.00
5925 Green Team		1,800.00	-1,800.00	0.00%	1,800.00
5930 TOUM Event	4,207.26	2,700.00	1,507.26	155.82%	5,000.00
5935 Trunk or Treat	757.40	2,700.00	-1,942.60	28.05%	2,700.00
5940 Marlboro Day		5,400.00	-5,400.00	0.00%	5,400.00
5945 Old Crain Hwy Centennial		0.00	0.00		0.00
5950 Happy Leaf Festival		1,800.00	-1,800.00	0.00%	1,800.00
5955 Winter Holiday	1,244.06	2,700.00	-1,455.94	46.08%	2,700.00
Total 5900 GG Committee Expenses	\$ 8,859.63	\$ 20,700.00	-\$ 11,840.37	42.80%	
Total 5000 General Government	\$ 406,828.89	\$ 862,980.00	-\$ 456,151.11	47.14%	955,180.00
6000 Public Safety			0.00		
6000C Code Enforcement			0.00		
6100C Code Vehicle Maintenance		2,000.00	-2,000.00	0.00%	2,000.00
6200C Code Parking Meter Maintenance		4,000.00	-4,000.00	0.00%	4,000.00
Total 6000C Code Enforcement	\$ 0.00	\$ 6,000.00	-\$ 6,000.00	0.00%	
6110 PS Salaries	204,391.53	409,943.00	-205,551.47	49.86%	430,000.00
6111 PS Overtime	13,763.86	23,000.00	-9,236.14	59.84%	26,000.00
6112 PS Bonus		8,000.00	-8,000.00	0.00%	8,000.00
6120 PS FICA	16,465.99	36,500.00	-20,034.01	45.11%	35,440.00
6130 PS Health Benefits	24,461.72	33,500.00	-9,038.28	73.02%	50,000.00
6150 PS Pension Benefits	27,339.45	27,000.00	339.45	101.26%	28,000.00
6200 PS Uniforms		4,500.00	-4,500.00	0.00%	4,500.00
6210 PS Weapons & Duty Equipment	7,223.83	18,000.00	-10,776.17	40.13%	18,000.00
6220 PS Training & Memberships	1,702.75	1,500.00	202.75	113.52%	2,000.00

6230 PS Pre Employment	400.00	3,500.00	-3,100.00	11.43%	3,500.00
6260 PS Mobile Phone	1,554.35	9,000.00	-7,445.65	17.27%	4,000.00
6270 PS Supplies	5,565.97	1,500.00	4,065.97	371.06%	11,000.00
6300 PS Professional Services		19,000.00	-19,000.00	0.00%	19,000.00
6400 PS Occupancy	105.00	6,500.00	-6,395.00	1.62%	6,500.00
6500 PS General Supplies	1,919.20	3,500.00	-1,580.80	54.83%	Combine w 6270
6700 PS Vehicle Repairs	3,430.03	15,000.00	-11,569.97	22.87%	15,000.00
6710 PS Vehicle Fuel	10,017.00	20,000.00	-9,983.00	50.09%	20,000.00
6720 PS Insurance	15,410.16	10,000.00	5,410.16	154.10%	17,000.00
6850 PS Speed Camera Budget			0.00		
6851 PS Speed Camera Admin Fee - 4 Cameras	133,672.35	162,000.00	-28,327.65	82.51%	260,000.00
6852 PS Speed Camera Service Fees	2,034.25	25,000.00	-22,965.75	8.14%	5,000.00
6853 PS Speed Camera Salaries		71,687.00	-71,687.00	0.00%	90,000.00
6854 PS Speed Camera FICA and Benefits		11,100.00	-11,100.00	0.00%	27,000.00
6855 PS Speed Camera Occupancy		6,450.00	-6,450.00	0.00%	6,000.00
Speed Camera Professional Services					5,000.00
6856 PS Speed Camera Equipment & Supplies	350.88	9,700.00	-9,349.12	3.62%	2,000.00
6857 PS Speed Camera Overtime		3,000.00	-3,000.00	0.00%	3,000.00
6858 PS Speed Camera Uniforms		2,000.00	-2,000.00	0.00%	2,000.00
6859 PS Speed Camera Weapons & Duty Equipmnt		1,000.00	-1,000.00	0.00%	1,000.00
6860 PS Speed Camera Training & Membership		200.00	-200.00	0.00%	200.00
6861 PS Speed Camera Pre-Employment		1,500.00	-1,500.00	0.00%	1,500.00
6862 PS Speed Camera Mobile Technology		3,000.00	-3,000.00	0.00%	3,000.00
6863 PS Speed Camera Supplies		1,000.00	-1,000.00	0.00%	1,000.00
6864 PS Speed Camera Vehicle Repairs		2,000.00	-2,000.00	0.00%	2,000.00
6865 PS Speed Camera Vehicle Fuel		3,000.00	-3,000.00	0.00%	3,000.00
6866 PS Speed Camera Ubsyrabce		1,500.00	-1,500.00	0.00%	1,500.00
6867 PS Speed Camera FT23 Police Equipment-CIP Vehicle		15,000.00	-15,000.00	0.00%	
6868 PS Speed Camera FY24 Police Equipment-CIP Vehicle		12,500.00	-12,500.00	0.00%	

6869 PS Speed Camera FY23 Police Equipment-CIP VMS Board		6,000.00	-6,000.00	0.00%	
6870 PS Speed Camera Marlboro VFD Support		5,000.00	-5,000.00	0.00%	
Total 6850 PS Speed Camera Budget	\$ 136,057.48	\$ 342,637.00	-\$ 206,579.52	39.71%	
6900 PS GOCCP Police State Aid		0.00	0.00		
Total 6000 Public Safety	\$ 469,808.32	\$ 998,580.00	-\$ 528,771.68	47.05%	1,117,140.00
7000 Public Works			0.00		
7110 PW Salaries	146,271.12	262,360.00	-116,088.88	55.75%	290,000.00
7111 PW Overtime	5,732.30	8,000.00	-2,267.70	71.65%	9,000.00
7112 PW Bonus		4,000.00	-4,000.00	0.00%	4,000.00
7120 PW FICA	11,580.38	22,100.00	-10,519.62	52.40%	22,000.00
7130 PW Health-Life-Dental	31,576.87	53,300.00	-21,723.13	59.24%	60,000.00
7150 PW Pension Benefits	27,339.45	17,400.00	9,939.45	157.12%	28,000.00
7240 Public Works Operating			0.00		
7210 PW Waste Collection/Disposal Fees	1,980.55	4,700.00	-2,719.45	42.14%	5,000.00
7220 PW Waste Disposal/Contractor	31,671.00	57,000.00	-25,329.00	55.56%	67,000.00
7230 PW Recycling		10,000.00	-10,000.00	0.00%	
7250 PW Maint/Repairs/Beautification	7,375.18	18,000.00	-10,624.82	40.97%	18,000.00
7251 PW Christmas Decor	500.77	3,000.00	-2,499.23	16.69%	3,000.00
7260 PW Training & Memberships - Dues	134.80	3,800.00	-3,665.20	3.55%	4,000.00
7270 PW Other	258.73	3,000.00	-2,741.27	8.62%	3,000.00
7280 PW Streets Maintenance	1,071.13	6,000.00	-4,928.87	17.85%	10,000.00
7340 PW Vehicle Maintenance	5,602.90	15,000.00	-9,397.10	37.35%	15,000.00
7350 PW Utilities	1,157.67	4,000.00	-2,842.33	28.94%	3,000.00
7360 PW Mobile Phone	501.63	1,400.00	-898.37	35.83%	1,400.00

Consolidate with 7220

To begin paving repairs, signage upgrades, and purchase of reflective barrels for street closures

Increased to reflect purchase of a new chainsaw. Current chainsaw is over 10 years old and leaks bar oil. It costs more to fix than they are worth. Stihl M-362

To replace aging surface pro

Crews uniforms are aging out of use. This price would include a refresh and uniforms for the new hire.

7370 PW Small Tools & Equipment	4,718.66	4,500.00	218.66	104.86%	10,000.00
7372 PW Office Supplies	136.83	2,500.00	-2,363.17	5.47%	1,000.00
7374 PW Computer Software & Equipmnt		1,000.00	-1,000.00	0.00%	1,500.00
7380 PW Septic Tank	1,378.42	0.00	1,378.42		2,000.00
7385 PW Uniforms	1,082.02	3,500.00	-2,417.98	30.91%	3,500.00
7390 PW Weather Related Expenses	1,100.00	4,500.00	-3,400.00	24.44%	4,500.00
7397 PW Vehicle Fuel	3,617.10	15,000.00	-11,382.90	24.11%	20,000.00
7400 PW Streetlight Electricity	14,254.49	24,000.00	-9,745.51	59.39%	28,000.00
7410 PW Insurance	17,103.16	10,800.00	6,303.16	158.36%	19,000.00
7420 PW Mosquito Control		1,800.00	-1,800.00	0.00%	1,800.00
Total 7240 Public Works Operating	\$ 93,645.04	\$ 193,500.00	-\$ 99,854.96	48.40%	
Total 7000 Public Works	\$ 316,145.16	\$ 560,660.00	-\$ 244,514.84	56.39%	633,700.00
8000 Grants & Awards			0.00		
8180 FIP		50,000.00	-50,000.00	0.00%	
8500 Resident Assistance		15,000.00	-15,000.00	0.00%	
8600 StreetScape	48,269.38	525,000.00	-476,730.62	9.19%	
8700 Community Playground		500,000.00	-500,000.00	0.00%	
8710 Park Upgrades		305,000.00	-305,000.00	0.00%	
8730 Misc Grants	10,617.26	20,000.00	-9,382.74	53.09%	
8740 Open Space Grant	522,663.75	500,000.00	22,663.75	104.53%	
Total 8000 Grants & Awards	\$ 581,550.39	\$1,915,000.00	-\$1,333,449.61	30.37%	

9000 Capital Outlays			0.00		
9009 Road Improvements		25,000.00	-25,000.00	0.00%	
9010 PS Debt Service	16,262.45	32,500.00	-16,237.55	50.04%	
9020 PW Debt Service	20,901.92	31,500.00	-10,598.08	66.36%	43,801.00
9030 PW Capital Outlay	22,900.00	23,000.00	-100.00	99.57%	57,500.00
9050 Annexation	1,844.39		1,844.39		
Total 9000 Capital Outlays	\$ 61,908.76	\$ 112,000.00	-\$ 50,091.24	55.28%	101,301.00
Total Expenses	\$1,836,241.52	\$4,449,220.00	-\$2,612,978.48	41.27%	2,807,321.00
Net Operating Income	-\$ 228,210.71	\$ 0.00	-\$ 228,210.71		(495,096.00)
Net Income	-\$ 228,210.71	\$ 0.00	-\$ 228,210.71		

This figure encompasses current debt service for the F-550 truck, Scagg mowers and Skid steer

Thursday, Jan 25, 2024 05:21:52 AM GMT-8 - Accrual Basis

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 he 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
 7410 PW Insurance
 7420 PW Mosquito Control
 7430 PW Debt Service

Electricity for Streetlights throughout Town.
 Property, auto, and other police insurance
 Mosquito control program run through State of Maryland
 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

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)
FY 22 Police Vehicle Lease	PD	\$ 16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked)
FY 22 Police Vehicle Lease	PD	\$ 16,250	\$ 16,250	\$ 16,250	\$ 8,125	\$ -	\$ -	2021 Ford Interceptor SUV (marked) 2023 Ford Interceptor SUV (unmarked) -
FY 23 Police Vehicle Lease	PD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	\$ 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 & Commisioner 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	