



ABSTRACT

A complete guide to the FY2022-23 Town of Edmonston Budget. Find out property tax rates, staffing, revenue and expenditure information and more.

Rod Barnes

Town Administrator
14 March, 2022

Reader's Guide to the Town of Edmonston Budget

The Reader's Guide aids in using the FY2022-23 Edmonston Budget document. The Guides primary goal is to facilitate the readability of the budget document, and to increase its effectiveness as a communications device between Edmonston town government and its citizens. The guide attempts to answer frequently asked questions under a variety of headings, such as:

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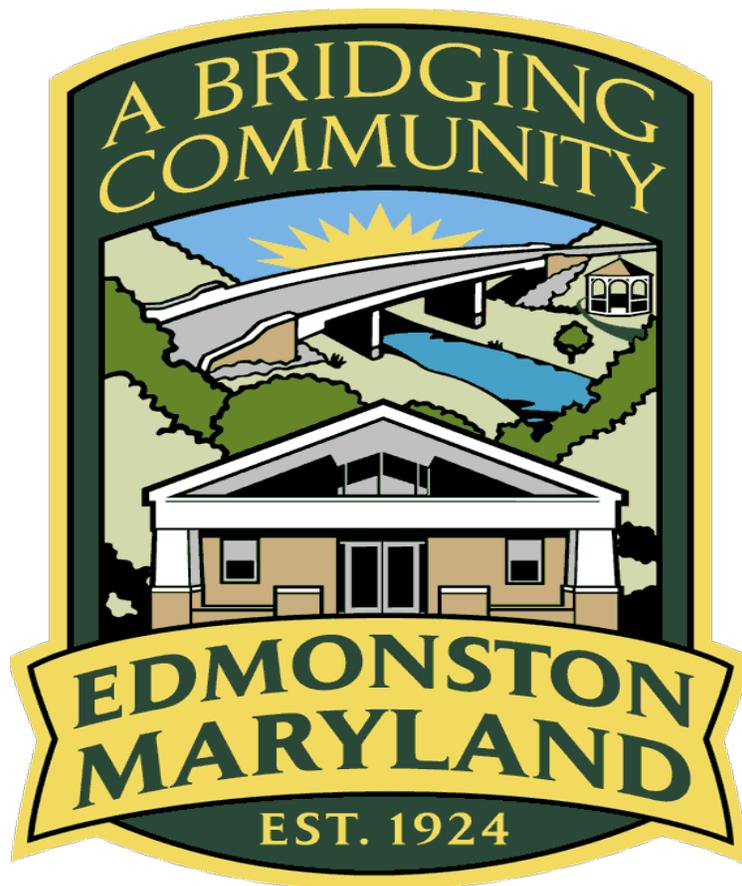
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Budget Execution

Budgetary Accounting Basis

Basis of Accounting

Basis of accounting refers to when revenues or expenditures of expenses are recognized in the accounts reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenue and other governmental fund resources are recognized in the accounting period when they become susceptible to accrual – that is, when they become both “measurable” and “available” to finance expenditures of the fiscal period.

Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems uncertain. Revenue sources treated as susceptible to accrual under the modified accrual basis by the Town are State and Federal grant proceeds and sales tax.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on general long-term debt which is recognized when due is an exception to this general rule.

Fixed assets of the governmental funds are accounted for in a separate self-balancing general fixed assets account group. Long-term debt of governmental funds is accounted for in a separate self-balancing general long-term debt account group.

The Town maintains budgetary controls at the object of expenditure level by the encumbrance of estimated purchase amounts or contracts. Open encumbrances are reported as reservations of fund balance on the balance sheets at June 30 of each fiscal year.

The Town's Annual Financial Report shows the status of the city's finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).

Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

Depreciation expense is recorded on a GAAP basis only and is not included in the budget statements.

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes.

Budget and Budgetary Accounting

State laws also govern the expenditure of funds by (1) granting to the legislative body of each municipality the express power to expend municipal funds for any purpose deemed to be public and affects the safety, health, and general welfare of the municipality and its occupants; (2) specifying that funds are appropriated at the time of the annual levy cannot be expended; and (3) requiring that no funds can be expended for any purpose other than that for which they were appropriated except by a two-thirds vote of the elected body.

Applicable Maryland Statutes require that annual budgets are legally Adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Capital Project Funds, Grant Funds, and the Fiduciary Funds. Information for these funds is not included in this document. The Town follows the procedures outlined in The Budget Cycle.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Debt Service Funds.

Budgets for the General and Debt Service Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are included in expense. Budgeted amounts are as originally adopted or amended by the Town Council.

Applicable Maryland statutes require that revenues be recognized when received in cash. Encumbrances, representing purchase order, contracts, and other commitments, are reported as a charge to the current year budget. All unencumbered appropriation lapse at the end of the fiscal year (June 30), except for capital project funds, which are carried forward until the project is completed. Consequently, the FY2020-21 actual data presented in the budget document differs from those presented in the financial statements prepared in accordance with generally accepted accounting principles (GAAP).

Budget Controls

Maryland statutes require that expenditures may not exceed the total amount of the adopted budget by fund. The Town established a formal purchasing policy that limits all purchasing subject to various restrictions. Requisitions are reviewed for budgetary authority, and sent to the Town Administrator or Police Chief and finally to the Mayor for authorization. Once the Mayor approves the expenditure, the purchase is executed, encumbering the funds. The Town does not transfer budget authority between line items.

While the Town of Edmonston budget is monitored on a day-to-day basis, all revenues and expenditures are formally reviewed each month. Historical spending and income patterns are used to determine if corrective budgetary actions are needed.

Budget Amendment (Republication)

Maryland statutes permit adopted budgets to be increased for "previously unbudgeted increases" in revenue other than ad valorem property taxes. To amend a budget (increasing the expenditure authority of a specific fund), staff must first publish a Notice of Hearing, followed by a ten-day waiting period. After the public hearing is held, the governing body may formally amend the budget.

The Budget Cycle

The Maryland Statute states that the fiscal year for each municipal corporation in the state begins on July 1 of a calendar year and ends on June 30 of the following calendar year. Statutes requires the Town Council to adopt an annual budget and submit it for certification to the County by June 30 of the year prior to the beginning of the fiscal year, which begins July 1 and ends June 30. The following general timetable is being used in FY2022-23 budget development and document preparation:

- March 15: Budget Workshop with Mayor and Town Council –Introduction and Review, Revenues, Grants, Capital Outlay, Debt Service and ARPA, 6:30 p.m.
- March 22: Budget Workshop with Mayor and Town Council –General Government & Public Works, 6:30 p.m.
- March 29: Budget Workshop with Mayor and Town Council –Police and Wrap Up, 6:30 p.m.
- April 13: Public Hearing FY22-23 Budget, Regular Town Council Meeting, 7:00 p.m.
- April 13 FY22-23 Budget Ordinance Introduction, Regular Town Council Meeting, 7:00 p.m.
- May 12: Final passage of FY22-23 Budget
- July 1: Budget is executed

Glossary

ACCRUAL BASIS	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
ACTIVITY	Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.
AD VALOREM TAX	Tax levied on the assessed value of real and personal property. Also known as "property tax".
APPROPRIATION	Approval of expenditure authority with specific limitations as to the amount, purpose, and time.
ASSESSED VALUE	The value placed on real estate, personal property, and utilities as a basis for levying taxes.
ASSET	Resources owned or held by a government which have monetary value.
AUTHORIZED POSITIONS	Employee positions, which are authorized in the adopted budget, to be filled during the year.
AVAILABLE FUND BALANCE	This refers to the funds remaining from the prior which are available for appropriation and expenditure in the current year.
BOND	Mechanism for long-term borrowing of funds. The City uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.
GENERAL OBLIGATION BOND	This type of bond is backed by the full faith, credit and taxing power of the government.
REVENUE BOND	This type of bond is backed only by the revenues from a special enterprise or project, such as a hospital or toll road.
BOND REFINANCING	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BUDGET	A plan of financial operation including an estimate of proposed revenue and expenditures for a given period--the means by which most activities of a government are controlled.
BUDGETARY BASIS	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.
BUDGET CALENDAR	The schedule of key dates which a government follows in the preparation and adoption of the budget.
BUDGETARY CONTROL	The control or management of a government in accordance with the approved budget for the purpose of keeping expenses
CAPITAL ASSETS	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
CAPITAL IMPROVEMENTS	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
CAPITAL OUTLAY	Fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
CAPITAL PROJECT	Major Construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.
CASH BASIS	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
COMMODITIES	Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and asphalt.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
CONTRACTUAL SERVICES	Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.
COST-OF-LIVING	

ADJUSTMENT (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
DEBT SERVICE	Payments of interest and repayment of principal to holders of the City's debt instruments.
DEFICIT	The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
DEPARTMENT	The basis organizational unit of government which is functionally unique in its delivery of services.
DEPRECIATION	Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
DISBURSEMENT	<i>The expenditure of monies from an account.</i>
EMPLOYEE BENEFITS	<i>Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and various pension, medical and life insurance plans.</i>
ENTITLEMENTS	Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.
EXPENDITURE	An outlay of cash for the purpose of acquiring an asset, service or settling a loss
FISCAL POLICY	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.
FISCAL YEAR	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year coincides with the calendar year.
FIXED ASSETS	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FULL FAITH AND CREDIT	A pledge of a government's taxing power to repay debt or obligations.
FTE	Full-time Equivalent. A method of quantifying staffing levels. Part-time positions count as less than one FTE.
FUND	Fiscal or accounting entity with balancing expenditure authorities and revenues. A fund is established to carry on specific activities, sometimes subject to special limitations.
FUND BALANCE	The excess of the assets of a fund over its liabilities, reserves and carryover.
GAAP	Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
GRANTS	A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
HOURLY	An employee who fills a temporary or short term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.
INFRASTRUCTURE	The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).
LEVY	A compulsory collection of monies (see "Taxes").
LINE ITEM BUDGET	A budget prepared along departmental lines that focus on what is to be bought.
LINE ITEM	The smallest unit of budgetary expenditure coding. Line items are listed according to a four-digit "object code". For example, the 0500 Line item series denotes "Personnel Services". (See "Expenditure" for descriptions of categories).
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.

MILL	The traditional unit of expressing property tax rates, equivalent to one-thousandth of a dollar, or \$1 tax per \$1,000 assessed valuation.
PURPOSE	A broad statement of the goals, in terms of meeting public service needs.
RESERVE	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
RESOLUTION	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
REVENUE	<p>Sources of income financing the operations of government. Revenue category codes are listed below:</p> <ul style="list-style-type: none"> (1) Taxes--revenue received from ad valorem, motor vehicle, and other taxes, including interest on taxes and back taxes. (2) Licenses--receipts from licenses and permits (3) Intergovernmental--revenues received from other governmental units. (4) Charges for Services--fees charged to users of a service to offset its costs. (5) Fines and Forfeitures--receipts from fines and forfeitures of obligations. (6) Miscellaneous Revenues--monies received from canceled warrants, refunds, and other sources. (7) Investment--receipts of interest earned from investing idle cash.
SERVICE LEASE	A lease under which the lessor maintains and services the asset.
TAX LEVY	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
TAX YEAR	The calendar year in which ad valorem taxes are levied to finance the ensuing calendar year budget.

TAXES

Charges levied by a government for the purpose of financing services performed for the common benefit of the public. This term does not include specific charges made against particular persons or property, such as special assessments.

**UNENCUMBERED
BALANCE**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**UNRESERVED FUND
BALANCE**

The portion of a fund's balance that is not restricted for a specific purposes and is available for general appropriation.

USER CHARGES

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

FINANCING COMMUNITY SERVICES

THE PROPERTY TAX: WHO PAYS IT AND WHO RECEIVES IT

State law provides that all real property is subject to the property tax. A property owner will receive a property tax bill each year. Generally, properties that are owned and used by religious, charitable, or educational organizations or property owned by the Federal, State, or local governments are exempt from property tax.

Property tax bills are issued in July/August of each year by the 24 counties (including Baltimore City) and the 155 incorporated municipalities (cities) in Maryland. Tax bills are rendered for the upcoming fiscal year and are effective as of July 1st.

THE PROPERTY TAX BILL: ASSESSMENTS AND TAX RATES

ASSESSMENT X RATE = BILL

The amount of the tax bill is determined by two factors: (1) the assessment; (2) the property tax rate. Assessments are based on the fair market value of the property and are issued by the Department of Assessments and Taxation, an agency of State government. Property tax rates are set by each unit of government - the State, counties, and cities.

ASSESSMENTS

Properties are reassessed once every three years and property owners are notified of any change in their assessment. Assessments are certified by the Department to local governments where they are converted into property tax bills by applying the appropriate property tax rates.

TAX RATES

Property tax rates vary widely. No restrictions or limitations on property taxes are imposed by the State, enabling cities and counties to set tax rates at the level required to fund governmental services. These rates can increase, decrease, or remain the same from year to year. If the proposed tax rate increases the total property tax revenues, the governing body must advertise that fact and hold a public hearing on the new tax rate. This is called the Constant Yield Tax Rate process.

The overall tax rate is a combination of State, county, and in some cases municipal tax rates. Property tax rates are expressed as a dollar amount per \$100 of assessment. For example, for a property with a fair market value of \$100,000 the property taxes would be calculated by dividing the assessment by 100 and multiplying the product by the

property tax rate. Using an overall tax rate of \$1.08 per \$100 for this example (\$1.00 local property tax plus \$.08 state property tax), the amount of property taxes due would be calculated: \$100,000 divided by 100 times \$1.08 or \$1,080.00.

The following formula determines the Town of Edmonston real property tax rate for the FY22-23 budget year, using the valuation provided by the Department of Assessments and Taxation.

$$\frac{\text{Taxes Levied/Assessed Valuation}}{\text{Assessed Valuation}} = \text{Tax Rate}$$

$$\frac{\$915,061}{\$184,600,506} = \$.4957$$

To determine what a residential property owner in Edmonston would pay to support FY22-23 Town services, the following formula is used:

MARKET VALUE	ASSESSMENT		TAX RATE	=	TAXES DUE
\$ 150,000 /	100	X	.4957	=	\$ 743.55
\$ 175,000 /	100	X	.4957	=	\$ 867.48
\$ 200,000 /	100	X	.4957	=	\$ 991.40
\$ 250,000 /	100	X	.4957	=	\$1,239.25
\$300,000 /	100	X	.4957	=	\$1,487.10

2021-2022 County Tax Rates

JURISDICTION	TOWN/SPECIAL TAXING					
	COUNTY RATE			DISTRICT TAX RATE		
	REAL	*PERSONAL	**UTILITY	REAL	*PERSONAL	**UTILITY
PRINCE GEORGE'S ¹	1.00	2.5	2.5			
Berwyn Heights	.858	2.112		0.545	0	0
Commercial R.P.	0	0		0.63	0	0
Bladensburg	.856	2.109		.74	2.09	0
Bowie	.848	2.087		0.4	1	0
Brentwood	.914	2.265		0.3792	1.75	2.00
Capitol Heights	0.861	2.12		.42	2.50	2.50
Cheverly	.861	2.121		.4899	1.1	0
College Park	.965	2.404		.3131	0.838	0
Colmar Manor	.873	2.154		.9235	1.65	0
Colmar Manor (Commercial)	.873	2.154		.8636	1.65	0
Cottage City	.906	2.242		.5409		0
Cottage City (Commercial)	.906	2.242		.7431		0
District Heights	.859	2.115		.7333	1.50	2
Eagle Harbor	.997	2.492		.4727		0
Edmonston	.897	2.238		0.5464	1.5	0
Fairmount Heights	.919	2.279		0.43		0
Forest Heights	.89	2.198		0.5076	1.75	0
Forest Heights (Commercial)	.89	2.198		.5878	1.75	
Glenarden	.88	2.195		.3481	.88	0
Greenbelt	.847	2.083		.8275	1.7225	0
Hyattsville	.843	2.071		0.63	1.15	.844
Landover Hills	.913	2.265		.52	1.25	0
Laurel	.815	1.995		0.71		0
Morningside	.916	2.272		0.78	2	0
Mount Rainier	.855	2.104		.79	.99	2.75
Mount Rainier (Multifamily)	.855	2.104		.86	.99	2.75
New Carrollton	.862	2.123		.6391	1.60	0
North Brentwood	0.996	2.49		0.44	.015	.02
Commercial R.P.	.996	2.49	0	0.5857	.015	.02
Riverdale Park	.87	2.148		.654	2.0	2.0

READER'S GUIDE

Seat Pleasant	.874	2.157		.58	15	0
University Park	.86	2.117		.5386	2.25	0
Upper Marlboro	.944	2.349		0.54	.50	
Upper Marlboro (Commercial)	.944	2.349		.54	1.50	

Town of Edmonston Assessed Valuation History

2013-2022

FISCAL YEAR	REAL PROPERTY ASSESSED VALUE	TOWN of EDMONSTON TAX RATE	TAX REVENUE
2013	130,484,002	.6600	813,829
2014	133,307,845	.6600	847,660
2015	138,839,536	.6600	916,341
2016	143,655,432	.6379	916,378
2017	148,197,323	.6170	914,341
2018	152,519,437	.5978	911,761
2019	160,056,094	.5478	918,521
2020	167,808,267	.5489	876,787
2021	173,833,786	.5264	915,061
2022	184,600,506	.4957	915,061

EDMONSTON DEMOGRAPHICS

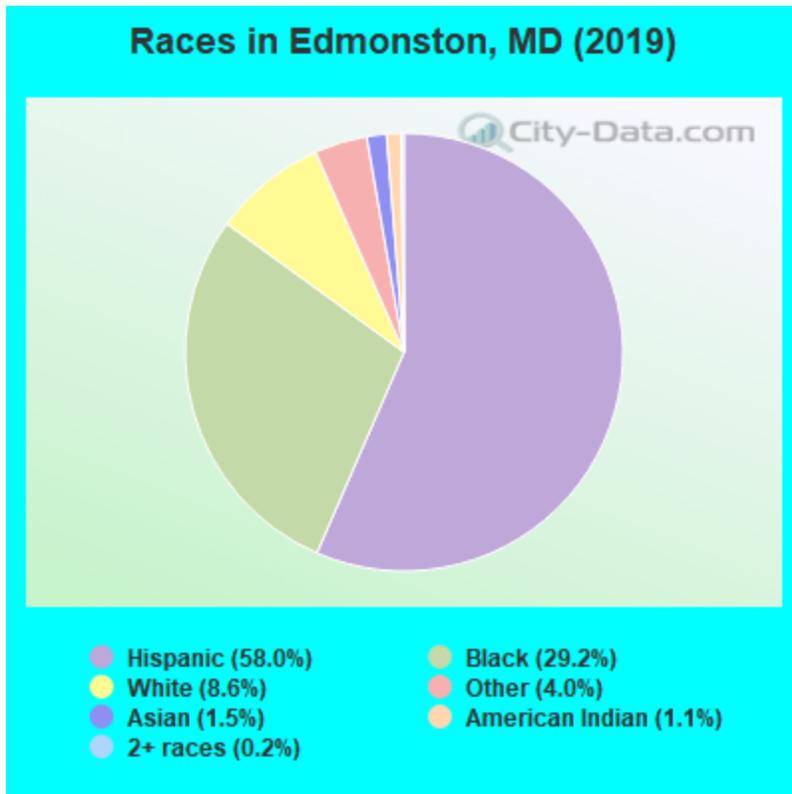
Read more: <http://www.city-data.com/city/Edmonston-Maryland.html#ixzz3TcGYR8Yb>

Estimated Population in 2019: 1,490 (100% urban, 0% rural). Population change since 2000: +55.4%

Males: 694 (46.6%)
 Females: 796 (53.4%)

Median resident age: 31.8 years
 Maryland median age: 39.0 years

Estimated median household income in 2019: \$73,590 (it was \$52,813 in 2000)
 Edmonston: \$73,590
 MD: \$86,738

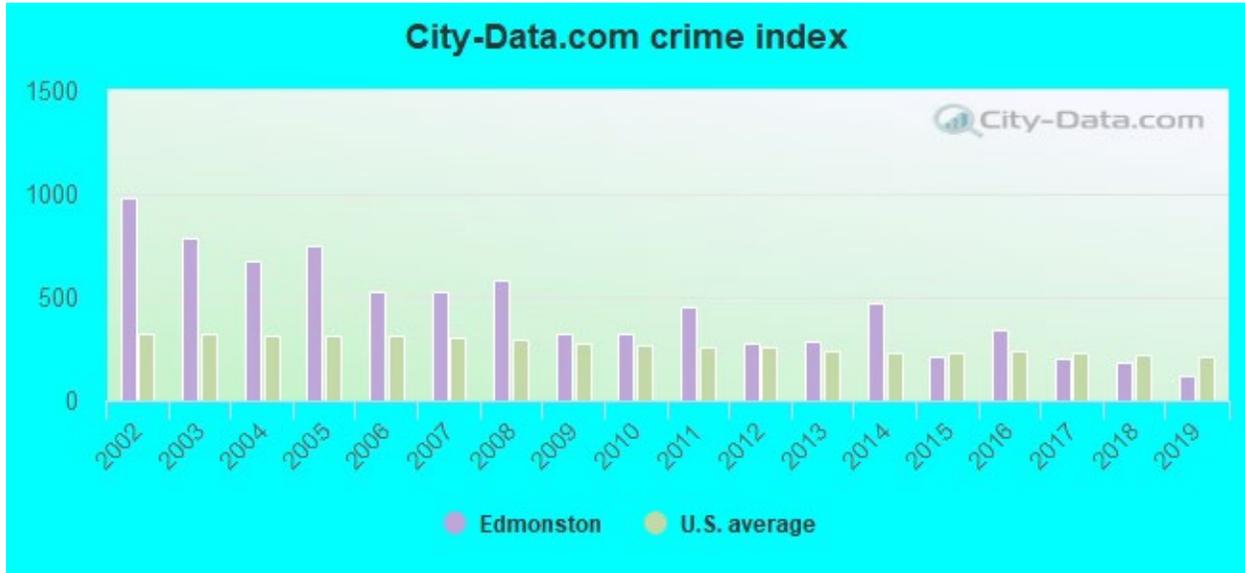


Read more: <http://www.city-data.com/city/Edmonston-Maryland.html>

Estimated median house or condo value in 2019: \$301,862 (it was \$120,900 in 2000)

Edmonston: \$301,862

Maryland: \$332,500



Crime rate in Edmonston detailed stats: murders, rapes, robberies, assaults, burglaries, thefts, arson

Full-time law enforcement employees in 2019, including police officers: 4 (3 officers).

Officers per 1,000 residents here: 2.00 Maryland average: 2.74

Read more: <http://www.city-data.com/city/Edmonston-Maryland.html>

What terms of office do City Council members serve?**Town Charter Requirements – Officers****Section 4. Officers; oaths of office.**

The officers of said town shall consist of a Mayor and four (4) Councilmen, the Mayor to be elected by the combined vote of said town, and four (4) Councilmen to be elected, two (2) by each ward, and such appointive officers as are hereinafter designated or shall be appointed by the Mayor and Town Council, and each officer appointed shall continue to hold office for such term as the Mayor and Town Council shall designate or until his successor is duly qualified. Before entering upon the duties of his office, each officer shall take oath that he will diligently and faithfully discharge all duties of his office without favor, partiality or prejudice, and said oath shall be filed among the records of said town (Ch. 154, Section 4, L 1924; as amended by resolution of the Mayor and Town Council 8-14-72).

Section 5. Commencement and terminations of terms of elected officials and compensation.

Beginning with the elections to be held in May 2008 the Mayor and Council members shall all be elected at the same time and take office on the first Monday in June of 2008 and conclude on the last day prior to the first Monday in June of every three years thereafter. The Mayor shall be required to seek election from the entire town. Two Council members each shall seek election from their respective wards at the same time. They Mayor must continually reside at the primary residence within the corporate limits of the Town of Edmonston for the duration of their term in office. Council members must continually reside in their respective ward at their primary residence. On the first Monday in June 2008 the Mayor shall be compensated at the rate of three hundred (\$300) and Council members at the rate of two hundred dollars (\$200) per month.

Edmonston Mayor and Town Council

(301) 699-8806 /townhall@edmonstonmd.gov



Mayor Tracy Gant
tgant@edmonstonmd.gov
(240) 821-4269

Ward 1 Councilmembers:



Hilary Chester
hchester@edmonstonmd.gov
(240) 676-6710



Betsy McCauley
bmccauley@edmonstonmd.gov
(240) 375-0883

Ward 2 Councilmembers



John Johnson
jjohnson@edmonstonmd.gov
(240) 605-0374



Sarah Turberville
sturberville@edmonston.gov
(202) 531-6155

Town Charter Requirements of Annual Budgeting

Edmonston Town Charter
 Article V
 Additional Provisions

Section 38: Budget

- A. The Mayor shall submit a budget to the Council at least thirty-two (32) days before the beginning of the fiscal year. The budget shall provide a complete financial plan for the budget year (fiscal year) and shall contain estimates of anticipated revenues and proposed expenditures for the coming year. The total of anticipated revenues shall equal or exceed the total of the proposed expenditures.
- B. The budget shall be adopted by a majority vote of the total elected membership of the Mayor and Town Council before the first day of the new fiscal year.
- C. The Mayor and Town Council may make modifications to the budget upon thirty (30) days advance public notice of such proposed change by posting a copy of such notice at Town Hall.

Financial Policy

Authority to Borrow Funds

The Town Charter, Article IV gives the Town the authority to borrow funds.
 Section 36: The amount of money borrowed by the Town shall not exceed at any one time of total sum of ten per cent (10%) of the assessed valuation of all real and personal property in the Town appearing on the assessment books of Prince Georges County, Maryland.

On October 10, 2009, the Town Council approved the Town of Edmonston Municipal Debt Policy by Resolution 2009-R-10. The policy establishes the guidelines for the issuance and management of the Town's debt.

I. Introduction & Legal Authority:

The purpose of this Municipal Debt Policy (the "Municipal debt Policy") of Town of Edmonston (the "Town") is to establish guidelines for the issuance and management of the Town's debt.

The Town has authority to borrow money and issue debt payable from its revenues for Town related purposes in accordance with Chapter 32 of Article 23A of the Annotated Code of Maryland, and Chapter 601 through 623 of the Charter of the Town of Edmonston

This Municipal Debt Policy confirms the commitment of the Mayor and the Council of the Town, the Town's Administrator, other Town Management and staff, and advisors to:

- i. Adhere to sound debt issuance and management practices, including the full and timely repayment of all borrowings;
- ii. Achieve the lowest practical cost of borrowings commensurate with prudent level of risk; and
- iii. Obtain unfettered access to the capital markets through preserving and enhancing of the quality of the Town's bonds and other debt.

II. Municipal Debt Policy Scope

This Municipal Debt Policy shall govern the issuance and management of all the debt and capital lease financing of the Town, together with all obligations and facilities related to those debts and equipment lease financing. While adherence to this Municipal Debt Policy is required under normal circumstances, the Town recognizes that changes in the markets, Town Programs, and other unforeseen circumstances may produce situations that are not covered by this Municipal Debt Policy, or requires modification in order to achieve the Town's Municipal Debt Policy goals. Thus the Town may upon request of the Mayor or Town Administrator approve financing and other related agreements with terms and/or provisions that deviate from this Municipal Debt Policy. The failure of the Town to comply with any provision of this Municipal Debt Policy shall not affect the validity of any debt that is otherwise duly authorized and executed.

III. Municipal Debt Policy Objectives

The objectives of the Municipal Debt Policy are as follows:

- A. Maintain unfettered, cost effective access to the capital markets through prudent debt management policies.
- B. Provide financial support for the Town's strategic and capital plan objectives through debt and equipment lease financing.
- C. Provide guidelines for the overall management of the Town's debt.
- D. Achieve the highest practical credit ratings and the lowest possible costs.

IV. Compliance with Law and Town Agreements

All Town debt shall be issued in accordance with Town Charter and all Federal and State laws, rules and regulations.

V. Appropriate use of Debt

Town debt shall only be used for the following purposes:

- A. to finance capital improvements projects undertaken by the Town including the construction, major repair or enhancement of Town facilities;
- B. to finance the acquisition of capital assets;
- C. to finance the purchase of capital equipment;
- D. to refinance previously issued Town debt; and
- E. to finance other large and extraordinary costs as determined by the Town.

Long term debt shall never be used to fund operating cost. The Town shall use proceeds from governmental purpose bonds for public use projects or certificates of indebtedness.

VI. Debt approval procedures

All proposed Debt issuances will be submitted to the Town Council for its approval and authorization. The Town council by majority vote shall approve resolution authorizing each such issuance.

VII. Types of Borrowing

The following categories of debt refer to the form of revenue source, type of debt (new money vs. refunding).

A. Town Revenue Bonds:

Town Revenue bonds are long term debt obligations that are repayable solely from the general revenues of the Town and, if applicable, grant or other third party funds. The Town may issue Town revenue bonds to fund capital improvement projects, purchases of large scale capital equipment, and other costs of the Town. Neither the credit nor the taxing power of the Town, the State of Maryland, or any political subdivision of the State shall be pledge or made available to pay or secure Revenue Bonds of the Town.

B. Equipment lease Financing:

Lease obligations are an appropriate means of financing capital equipment. A capital lease is a fixed –term, non-cancelable lease that is similar to a loan and is used for the acquisition of capital assets such as equipment. Under capital lease, the title (or ownership) of the assets purchased remains with the lessor during the lease period. At the end of the lease the lessee has the option to acquire ownership of the asset by paying a small pre-determined amount to the lessor.

The Town may enter in a capital lease and/or implement a master capital lease program to finance the acquisition of capital equipment. These types of obligations can be considered for equipment and assets as an alternative to other debt financing such as revenue bonds. Only high priority equipment with a useful life of 5 years or greater will be capital lease financed. Lease financed contracts or programs will not exceed the average useful life of the equipment being financed. Equipment with a useful life of less 5 years will be funded on a pay as you go basis. Short term operating leases for equipment are not covered by this policy.

C. New Money Bonds:

New money Bonds are bonds issued to finance the cost of capital improvements projects or any new purposed outlined in Section V of this Municipal Debt Policy. The issuance of new money bonds will generally result in an increase in the amount of Town debt outstanding, in contrast to refunding bonds, which simply refinance previously issued debt.

D. Refunding Bonds:

Refunding Bonds are issued to refinance (or refund) previously issue and outstanding debt. The Town may issue refunding bonds to refinance the principal of and interest on outstanding bonds or other debt of the Town in order to:

- i. Achieve debt service savings
- ii. Restructure scheduled debt service
- iii. Convert from or to variable or fixed interest rate structure
- iv. Change or modify the source or sources of payment and security for the refunded debt; or
- v. Modify covenants otherwise binding upon the Town.

E. Long Term Debt:

For the purposes of this Municipal Debt Policy, long term debt is defined as bonds or other debt with a final maturity of five years or more. The Town may issue debt with longer-term maturity to amortize Town capital or other costs over a period commensurate with expected life, use or benefit provide by the project, programs or facilities financed from such bonds.

a. Short Term Debt:

For the Purposes of this Municipal Debt Policy, short term debt is defined as any debt with a final maturity of less than five years. The Town may issue debt with short term maturity, including grant and revenue anticipation notes, to provide interim financing for capital projects in anticipation of the issuance of longer-term bond of other debt and/ or the receipt of grant or other third party moneys.

b. Fixed Rate Borrowings:

Fixed Rate Borrowings are debt issuances that pay a fixed rate of interest. Fixed rate borrowing may utilize one or more series of bonds with differing maturities, all of which pay a fixed rate of interest. Fixed-rate debt shall be the primary type of debt issued by the Town to assure future cost and to insulate the Town from interest rate risk.

c. Variable Rate Borrowings:

Variable rate borrowings are debt issuance whose interest rate vary from day to day, week to week, or some other period, based on pre-determined market indices and conditions. Variables rate bonds are typically issued using a letter of credit, which assures the liquidity needed for such debt, and also typically enhances the credit quality of the debt.

d. Additional Types of Borrowings:

Assessment district bonds and special assessment bonds may be issued by creating a district in which the land- owners and others within the district agree to tax themselves, though the ad valorem property tax , at a higher rate in order to repay debt issued to finance capital improvements. The Town may issue special assessment bond such as Infrastructure Financing District Bonds as appropriate in support of on support of its developments and capital improvements programs.

VIII. Debt Affordability Targets and Policy Limits

It is policy of the Town to meet the targets listed below. These limits, in combination with the Town's annual updated five year capital plan, and multi-year planning will ensure that the Town continues to provide essential operational services while planning for replacement. Rehabilitation, repair and expansion if its capital investments.

- i. The Town will maintain a maximum Debt Service Coverage of 10% of the assessable base account of its outstanding debt. The actual terms and conditions specific to each debt issued will be controlled by the applicable documents.

- ii. The Town will maintain to strive to minimum un-appropriated operating reserve of 10% of its annual operating expenditure budget.
- iii. So long as the above conditions are met, the Town will seek to minimize the level of debt outstanding with the most recent update five year capital plans.

IX. Methods of Sale for Town Bonds

There are three principal methods for the sale of Bonds: competitive, negotiated and private placement. The Town shall utilize the method of sale that (a) is reasonably expected to produce the most advantageous interest cost with respect to the Bonds, and provides the Town with the flexibility necessary or desirable in connection with the structuring, timing or terms of such sales and of the related Bonds:

A. Competitive Sale:

The Competitive sale of the Town's Bonds will be appropriate under the following circumstances:

- i. The Bonds are traditional long term fixed rate new money revenue bonds;
- ii. The Bonds are senior lien obligations of the Town;
- iii. The Bonds do not include any unusual call provisions or other terms;
- iv. The Bonds are or will be rates no lower than an "A" category or equivalent by at least two of the three major credit ratings agencies, or the Bonds will or can be insured by a Bond Insurer which is rated "AAA" or equivalent by at least two of the three major credit ranking agencies.
- v. Prices in the municipal bond market are relatively stable;
- vi. Market timing is not critical to the pricing of Bonds; and
- vii. The municipal bond market is in a period of sufficient stability and receptively to the ranking assigned to the Towns Bonds that a competitive sale is deemed to be advantageous. Competitive sales may be conducted in such manner as the Town approve, including through an internet based or other electronic bidding system.

B. Negotiated Sale:

The negotiated sale of the Town's Bonds will be appropriated under the following circumstances:

- i. The Bonds are not traditional long term fixed rate new money revenue bonds;
- ii. The Bonds are not senior lien obligations of the Town;
- iii. The Bonds include unusual call provisions or other terms;

C. Private Placements:

The private placement of the Towns Bonds (as opposed to the public offering of Bonds through a competitive or negotiated sale) will be appropriate only by circumstances where:

- i. A public offering would require the registration of the Bonds under applicable federal securities laws, or
- ii. The Bonds are or will be either unrated or rated in a category below investment grade. In the event such circumstances arise, the Bond of the Towns may be sold pursuant to a private placement only under such term and conditions and in such manner as the Towns shall determine, in consultation with its financial advisors.

X. Pricing of Town Debt

A. Bonds

The Town's Bonds may be sold at such prices, including at par, a premium or a discount, as the Town may determine is likely to produce the most advantageous cost, inclusive of interest and all fees and charges, in the prevailing market conditions.

B. Other Town Debt

Other debt issued or incurred by the Town will be priced at the lowest practical cost, inclusive of interest and all fees, under the prevailing market conditions.

XI. Professional Services

The Town may retain professional services providers as necessary or desirable in connection with:

- i. The structuring, issuance and sale of its Bonded debt;
- ii. Monitoring of and advice regarding its outstanding Bonds; and
- iii. Negotiation, execution, monitoring of related agreements, including without limitation bond insurance, credit facilities, investments agreements, and ;
- iv. Other similar related matters.

Professional service providers may include financial advisors, bond counsel, disclosure counsel, Town consultants, Bond trustees, and federal arbitrage

rebate services providers, and may include, as appropriate, underwriters, feasibility consultants, remark agents, auction agents, broker/dealers, escrow agents, verification agents, and other similar parties.

The Town shall require that its financial advisors, bond and disclosure counsel, and Town consultants be free of any conflict of interest, or that any necessary or appropriate waivers or consents are obtained.

XII. Administrator Review

The Town Administrator shall review this Municipal Debt Policy on a periodic basis and recommend any changes to the Mayor and Town Council for consideration.

EDMONSTON FUNDS STRUCTURE

The Town of Edmonston uses one fund, with three departments. They are organized on the following basis and are divided into the following types:

General Government – contains town expenditures for the Administrator, Town Clerk, and Mayor and Town Council.

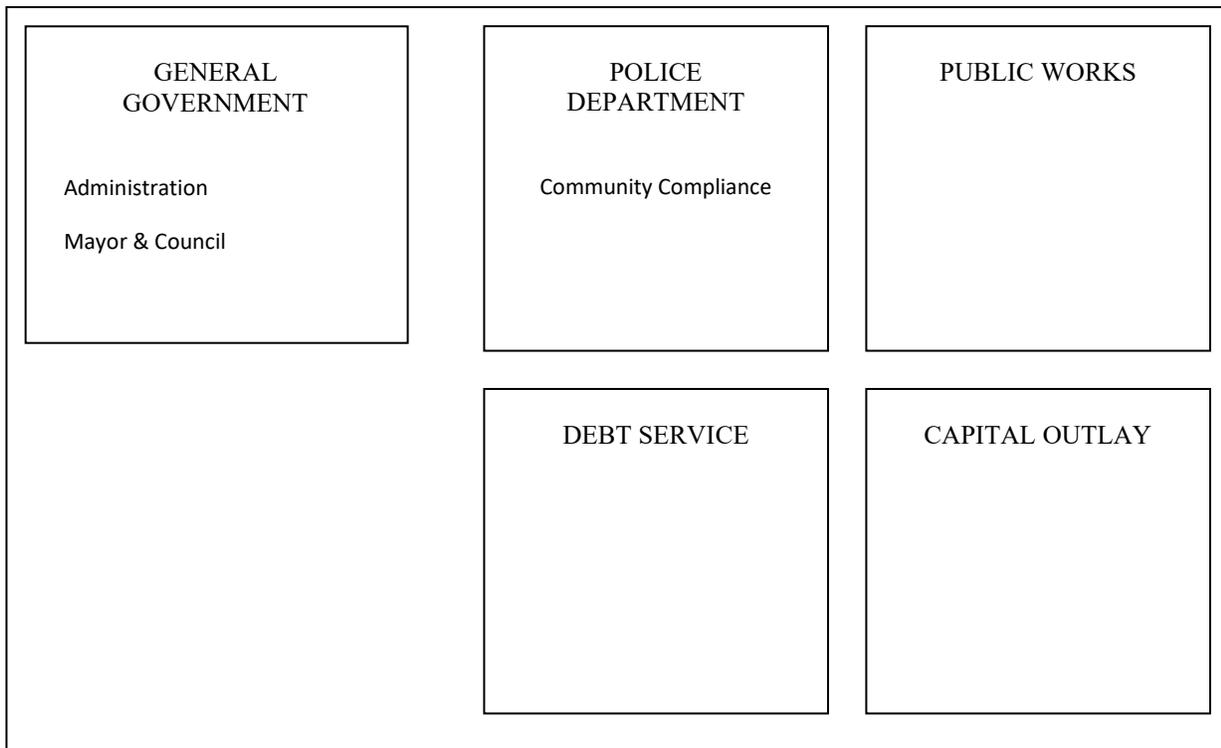
Public Works – accounts for the expenditures of the Public Works Department.

Police– accounts for the expenditures of the Police Department.

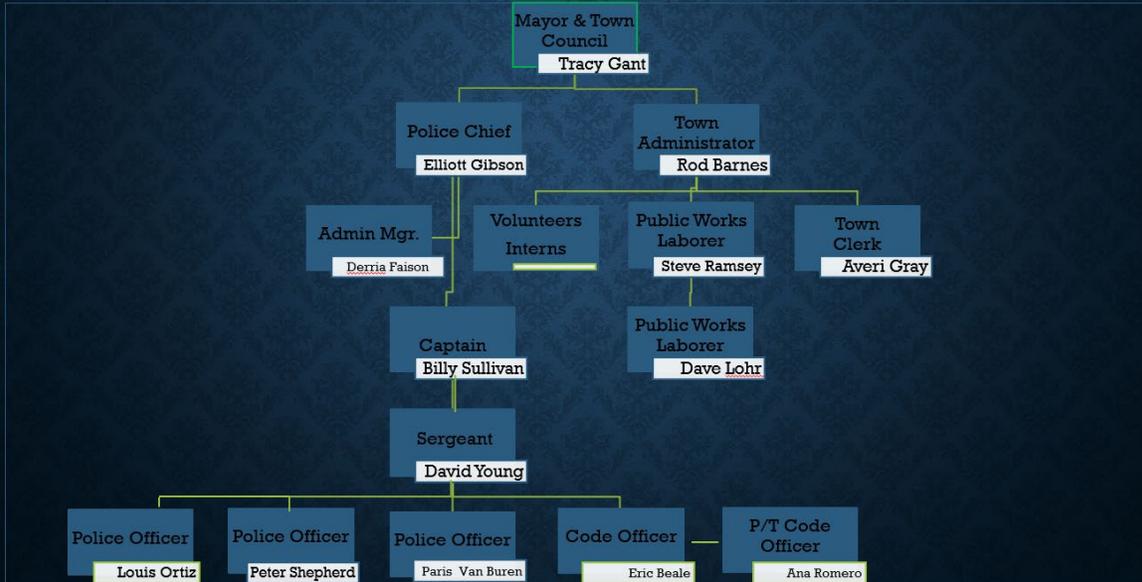
Debt Service – accounts for debt service of the Town

Capital Outlay – accounts for items such as equipment, vehicles, furniture, etc that are considered fixed assets.

DEPARTMENT RELATIONSHIPS



TOWN OF EDMONSTON ORGANIZATION CHART



PROJECTED SALARIES

Employee Name	Position	Per Hour	Current Salary			
			Annual	3% COST OF LIVING	3.0% COLA	1.5% Merit Pay
Morris S. Ramsey	Laborer	\$25.17	\$52,354.00	\$53,924.00	\$1,570.61	\$808.86
David Lohr	Laborer	\$20.80	\$43,264.00	\$44,562.00	\$1,297.92	\$668.43
			\$95,618.00	\$98,486.00	\$2,868.53	\$1,477.29
Elliott Gibson	Chief	\$39.73	\$82,628.00	\$82,628.00	\$0.00	0
George W. Sullivan	Captain	\$39.77	\$82,722.00	\$85,203.65	\$2,481.65	\$1,278.05
David L. Young	Sergeant	\$29.04	\$60,403.00	\$62,215.10	\$1,812.10	\$933.23
Eric Beale	Corporal	\$26.25	\$54,600.00	\$56,238.00	\$1,638.00	\$843.57
Paris Van Buren	Officer	\$25.76	\$53,581.00	\$55,188.42	\$1,607.42	\$827.82
Louis Ortiz	Officer	\$23.41	\$48,693.00	\$50,154.78	\$1,460.78	\$752.31
Peter Shepherd	Officer	\$23.41	\$48,693.00	\$50,154.78	\$1,460.78	\$752.31
Daria Faison	Admin Asst II	\$21.63	\$45,000.00	\$46,350.00	\$1,350.00	\$695.25

READER'S GUIDE

Ana Romero	P/T Code Off.	\$23.00	<u>\$23,920.00</u>	<u>\$24,637.60</u>	<u>\$717.60</u>	<u>369.57</u>
			\$500,240.00	\$512,768.33	\$12,528.33	\$5,069.44
Rodney D. Barnes	Town Administrator	\$39.37	\$81,890.00	\$81,890.00	\$0.00	0
Averi Gray	Town Clerk	\$28.69	<u>\$59,675.00</u>	<u>\$61,465.00</u>	<u>\$1,790.26</u>	<u>922.00</u>
			\$141,565.00	143,356.00	\$1,790.26	\$922.00
	Mayor				\$3,600.00	
	Council				\$2,400.00	
	Council				\$2,400.00	
	Council				\$2,400.00	
	Council				\$2,400.00	
	Council				\$2,400.00	
					\$13,200.00	
	Total Cost of Living					\$17,187.12
	Total Merit Pay					\$ 7,468.73
	Longevity Pay					\$2,445.00

STRATEGIC PLANNING

In July, 2021, the Mayor, Council and Department Heads worked with Donzel Robinson, Facilitator to develop a strategic plan for the Town. The following is a summary of the items developed by the team:

**Town of Edmonston
Strategic Plan
July, 2021**

- **ENVIRONMENTAL**

- * Pollution Measurement
- * Flood Mitigation
- * Eco District
- * Code Enforcement
- * Additional Ordinances

- **ECONOMIC DEVELOPMENT**

- * Physical Connection from ARTS District
- * Attracting Better Businesses.
- * Annexation -53rd at Edmonston Road
- * Upcycle Businesses -Recreate District
- * Resident Centric businesses
- * Connect to Purple Line.

- **COMMUNITY ENGAGEMENT OR INVOLEMENT**

- * Hispanic Liasson
- * Social Media
- * Informational Signage
- * One to One Interaction
- * Create Stronger Vice-Political Relationships Delegation (c/ metro). Purple line
- * Public Safety
 - Continuity Planning

- Programs Develop
- Community Policing
- Pop up Community Meetings
- Police Department Establish an Explorer's Club
- Walk with a Cop.
- Building Expansion/Relocation

- * Communication Update
- Education

- **INFRASTRUCTURE**

- * Dog Park/Rest area/Pit stop.
- * Pup up Waterpark.
- * Pop up Neighborhood Park
- * Water Spray Park

- **CREATE STRONGER VOICE**

- * Lobbying
- * Recreation Center Upgrades
- * Sidewalks

- **MUNICIPAL COMPETENCY**

- * Succession
- * Leadership
- * JR Council
- * Active Ethics Committee
- * Create On Boarding Orientation
- * Continuing Council Education
- * Staff Succession
- * Audit of Ordinances

Charter Code Conduct

**Town of Edmonston
Capital Improvement Project List
Updated December 31, 2021**

INFRASTRUCTURE PROJECTS

1. Repair Decatur Street (3 Phases) – Per the Engineer’s report, Decatur Street is failing in 3 locations. A study was completed by Ecosite to determine the most cost-effective method of repairing the street. **Bids received and rejected by Town Council. Town Engineer developed revised specifications that included a new concept plan for permeable concrete. Phase I was completed in summer, 2019. Phase II planned for Summer, 2022.**
2. Sidewalk Installation – 52nd Avenue and Crittenden Avenue – Install a sidewalk in the Town’s right-of-way to allow children walking to the bus stop to utilize the sidewalk. The sidewalk would be installed in the 4 blocks of Crittenden and 2 blocks on 52nd Avenue. **The Town was awarded a Safe Routes to Schools grant to construct sidewalks on 52nd Avenue and on Crittenden Street. Construction to occur summer, 2022.**
3. Replace Sidewalks on 49th Avenue - Replace sidewalks between Decatur Street and the levy on both sides of 49th Avenue. **The Town did a design/bid with Gordian to replace the sidewalks on 49th Avenue. Project was completed in 1st Quarter of 2019.**
4. Crittenden Streetscape – the final phase of the Crittenden green street transformation. This phase includes decorative streetlights, trash receptacles and benches. **A CDBG grant application was submitted to install streetlights, trash receptacles and benches. Award occurred on May 2019. Project completed.**
5. Replace sidewalks on Taylor Road between Decatur and Lafayette.
6. Construct sidewalks on 47th Avenue, Gallatin and Hamilton streets.
7. Annual street maintenance program*
8. Sidewalk construction on 51st Avenue, 51st Place, 52nd Place, Emerson and 52nd Avenue. **Community Development Block Grant (CDBG) awarded this project. Completion, summer 2022.**
9. Repaving of 4 Blocks of Crittenden Street. **The Town was awarded a Prince George’s County Community Development Block Grant (CDBG) grant to mill and repave Crittenden Street from the 5000 Block to the 5200 Block. Completion to occur in Summer 2022.**
10. The installation of decorative streetlights on 47th Avenue from Decatur to the 47th Avenue Park. **A grant has been submitted to the Maryland Energy Administration to add 8 streetlights on 47th Avenue. Town did not receive award, will explore other options.**

BUILDING PROJECTS

1. Expand the Town Hall by adding space for community events and the Police Department. A Community Legacy grant was submitted for this project. The grant was not funded in the FY19 round.
2. Repair/Upgrade Public Works Building – Repair the floor and add drains. New Guttering and drainage improvements completed in 2019. Other upgrades delayed.

PARK IMPROVEMENTS

1. 47th Avenue Park Improvements – Worked with the Maryland-National Capital Park and Planning Commission to upgrade the playground equipment, replace fence and solve the drainage issue. Received a Maryland Wildlife and Parks grant to construct a rain garden and replace the fence. Completed in March 2019. Final stages completed on this project. Grand Re-opening was April 13, 2019
2. Explore the development of a Town owned park that includes outdoor exercise equipment. A grant was awarded by the Maryland Natural Parks and Playground program to construct a walking trail and exercise stations in the Edmonston Recreation Center Park. Construction to occur in summer 2022.
3. Develop the Plummer Memorial Rose Garden

STORMWATER MANAGEMENT

1. Tanglewood/Buchanan Storm Water Project- 4600 Block of Tanglewood: Currently, there are several storm water pipes that dump into a storm water conveyance system on the west side of Tanglewood/closest to the Northeast Branch. This conveyance needs to be re-engineered to meet the additional storm water pressure. Approximately 2 blocks of Tanglewood needs to have low impact design measures in order to re-engineer it to manage periodic flooding occurring with the businesses located at that site and to correct the sizing of the area's storm water system. Runoff from an inactive brownfield on the other side of Tanglewood and fluids from Buchanan and Kenilworth flow into this storm water conveyance system and go directly into the Northeast Branch of the Anacostia. This site is right before the Northeast Branch joins the Northwest Branch to create the Anacostia's main stem. Completed in the summer of 2017.
2. Crittenden Green Street Development -5200 Block to 5000 Block The construction of low impact development improvements to solve storm water drainage issues on Crittenden Street from Kenilworth Avenue to the Northeast Branch. Improvements would include low impact design measures such as rain gardens, permeable paving, bioswales and other green methods. A concept design grant from CBT in the amount of \$15,000 was awarded to begin the development of Crittenden Street as a "Green" street. The concept design was permitted by PGC DPIE. A second grant from CBT in the amount of \$75,000 was awarded to construct 5 rain gardens and design the actual improvements to Crittenden. This was completed in March 2018. The next step with this project is the Safe Routes to Schools sidewalk grant. It will be

completed in the summer of 2022. A CDBG grant was awarded to add decorative street lighting. The project was completed January 2021.

3. Emerson Street and 52nd Place Rain Garden. The construction of a rain garden and bioswales along with an edible forest to solve storm water runoff issues from Kenilworth Avenue/Highway 201.
4. 51st Avenue Storm Water Drainage Improvements –Decatur to Buchanan. Flooding is occurring along 51st Avenue due to low points on the road. On June 18, the storm water runoff from a heavy rain event overwhelmed the bridge over the culvert between Buchanan and Crittenden on 51st Avenue. Low impact design measures such as rain gardens, bioswales, bioretention cells and other measures would handle the additional water flow during heavy rains.
5. Hamilton and 46th Avenue Intersection. This badly eroded intersection has occurred over time due to its low elevation and the traffic from the industrial businesses surrounding 46th Avenue. Oil, antifreeze, asbestos and other pollutants puddle on this low road and eventually find the path into the Northeast Branch of the Anacostia River. Using low impact design measures, this area could become a model of using low impact design measures to recreate a street into an attractive feature. The work would help the nearby businesses learn the skills to help the County construct low impact design measures to reduce storm water runoff. **The Town was awarded a \$148,000 grant from the Chesapeake Bay Trust to install 400 feet of permeable curb and gutter to solve the drainage issue at this intersection. The grant also includes 8 rain gardens on 46th Avenue. The project was completed in December 2019.**
6. 46th Avenue Storm Water Improvements –Decatur to Lafayette Streets. This heavily traveled road has become eroded due to heavy traffic and storm water runoff. The improvements would include installation of low impact storm water design measures, such as curb cuts, rain gardens and complete streetscape improvements.
7. Ingraham Street Storm Water Improvements – Lafayette to 46th Avenue. This narrow street connects the storm water runoff from 46th Avenue to the Northeast Branch of the Anacostia River. Most businesses on this street are auto repair and auto body shops. Cars needing repairs leak oil, antifreeze and other pollutants onto the street. The rain washes the toxins into the Northeast Branch. Only two storm water inlets are in the street and these inlets become overwhelmed during heavy water events. **The Town received a Chesapeake Bay Trust grant in the amount of \$168,000 to create rain gardens and curb & gutter improvements on Ingraham Street. Construction was completed in Winter 2020.**
8. Somerville Drainage Improvements. Runoff from Kenilworth Avenue (Highway 201) curb cuts have caused eroded paths and have begun to undermine the county's storm water concrete structure. The Prince George's County Department of Public Works and Transportation has suggested that bioswales should be constructed in order to funnel the water into the inlet and that the sizing for the inlet should be recalculated due to the increased volume of storm water runoff since the original construction of the storm water conveyance system was in the 1950's.

Currently, the storm water runoff is overwhelming the concrete conveyance and flooding nearby homes' yards and pushing water onto Crittenden Street.

9. Hyattsville Laundromat/Kenilworth Avenue/Crittenden Avenue - This project was completed and improved during the State Highway Administration's Highway 201 improvements between Kenilworth Towers and Riverdale Road. Final completion of this project occurred in Spring 2019.
10. Development of a stormwater master plan for the Town. A grant was submitted to the Chesapeake Bay Trust for this project. The grant was not awarded.
11. Gallatin Street Rain Gardens. The Town submitted a grant application to the Prince George's County Stormwater Management program for the development of rain gardens on Gallatin Street. Ten gardens will be created in partnership with the Audubon Naturalist Society on Gallatin Street. The gardens will assist with storm water runoff. The Town was awarded a \$142,803 grant to construct this project in the summer of 2022.
12. Water Quality Retrofits for Lafayette Place Industrial Green Street Project. The Town was awarded \$68,527 to implement the "Green Street" project on Lafayette. The project was completed in summer of 2021.
13. Hamilton Street Rain Gardens. The Town submitted a grant application to the Prince George's County Stormwater Management program for the development of rain gardens on Hamilton Street. Seven gardens will be created. The Town was awarded a \$131,785 grant to complete this construction in summer 2023.

ECONOMIC DEVELOPMENT & COMMUNITY DEVELOPMENT

1. Edmonston Beautiful Program. The Town submits a \$50,000 grant application each year to Maryland Department of Housing and Community Development for a home improvement program for seniors and low-to-moderate property owners. To date the Town has been awarded 4 grants and have been able to assist 21 property owners.
2. Edmonston Façade Program. The Town submitted a \$50,000 grant application to the Maryland Department of Housing and Community Development to provide matching funds for façade improvements to businesses in Edmonston. Award occurred in the Fall, 2019. The project was completed during 2021. Four Businesses were provided new facades to their businesses.
3. Planning Assistance to Municipalities and Communities (PAMC) Grant for completing an Economic Development Strategic Plan for the Town of Edmonston. An application was submitted to the Maryland-National Capital Park and Planning Commission, Prince George's County Planning Department. Awarded in 2021, To Be Completed in 2022.

*Street Maintenance – WSSC is developing a plan to replace the water mains on all the Town’s streets. This will result in the resurfacing of the following streets: 52nd Avenue, Crittenden Street, Decatur Street, 46th Avenue, 47th Avenue, 49th Avenue, Gallatin and Hamilton. The project is under design.

DEBT SERVICE (Decatur Street General Obligation Bond Refinancing)

Loan Payment Date	Principal	Interest	Total	Trustee Fees	Total Payment	Annual Payment	Outstanding Principal Balance
11/21/2019							341,889.70
10/1/2019							341,889.70
4/1/2000	15,889.70	7,069.33	22,959.03	81.04	23,040.07	23,040.07	326,000.00
10/1/2000		6,447.00	6,447.00	81.04	6,528.04		326,000.00
4/1/2021	31,000.00	6,447.00	37,447.00	81.04	37,528.04	44,056.08	295,000.00
10/1/2021		5,958.75	5,958.75	81.04	6,039.79		295,000.00
4/1/2022	32,500.00	5,958.75	38,458.75	81.04	38,539.79	44,579.58	262,500.00
10/1/2022		5,446.88	5,446.88	81.04	5,527.92		262,500.00
4/1/2023	33,000.00	5,446.88	38,446.88	81.04	38,527.92	44,055.83	229,500.00
10/1/2023		4,762.13	4,762.13	81.04	4,843.17		229,500.00
4/1/2024	34,500.00	4,762.13	39,262.13	81.04	39,343.17	44,186.33	195,000.00
10/1/2024		4,046.25	4,046.25	81.04	4,127.29		195,000.00
4/1/2025	36,000.00	4,046.25	40,046.25	81.04	40,127.29	44,254.58	159,000.00
10/1/2025		3,299.25	3,299.25	81.04	3,380.29		159,000.00
4/1/2026	37,500.00	3,299.25	40,799.25	81.04	40,880.29	44,260.58	121,500.00
10/1/2026		2,521.13	2,521.13	82.27	2,603.40		121,500.00
4/1/2027	39,000.00	2,521.13	41,521.13	82.27	41,603.40	44,206.80	82,500.00
10/1/2027		1,711.88	1,711.88	82.27	1,794.15		82,500.00
4/1/2028	40,500.00	1,711.88	42,211.88	82.27	42,294.15	44,088.30	42,000.00
10/1/2028		871.50	871.50	82.27	953.77		42,000.00
4/1/2029	42,000.00	871.50	42,871.50	82.27	42,953.77	43,907.36	-
	341,889.70	77,198.83	419,088.53	1,547.17	420,635.70	420,635.70	

Loan Request 365,220.15

Bond Principal Amount 341,889.50
 Plus: Premium (Discount) 42,543.65
 Total Proceeds for PV 384,433.35
 Less: Cost of Issuance 19,213.20
 Net Loan Amount 365,220.15

True Interest Cost 1.82%

What are the key revenue sources for the Town of Edmonston?

Trader/Business License – are general purpose funds collected by the Town for businesses to operate in the community. The annual fee is \$250.00. In addition, we collect a fee from mobile businesses. The fee for the mobile businesses is \$100.00 per year.

State Business License – are general purpose funds collected by the State, with a small portion returned to cities and towns. These revenues arise from fees for licenses issued from pool tables, bowling alleys, vending machines, restaurants, peddlers, and other specified business activities

Business Personal Property Tax All qualifying personal property located within the Town boundary is subject to taxation, except that which is specifically exempt. Personal property assessments are reported to the City and Prince George's County by the State Department of Assessments and Taxation (SDAT), based on information submitted to the State on annual reports and personal property tax returns. The State assessment takes into account an allowance (similar to depreciation) based on the year the property was placed in service. The current Town tax rate is \$1.50 per \$100 of assessed valuation. Assessments are reported periodically throughout the year based on the State assessor's timetable.

Highway User Revenues— The State of Maryland sends these funds to the Town each year for street maintenance. The League of Municipalities has worked hard to increase this amount in the State's annual budget process. It is anticipated that this revenue source will grow in FY2020.

State Income Tax— Municipalities receive the greater of either 8.5% of each resident's State income tax liability or 17% of the county income tax liability. Thus, if a town resident owes the State \$1,000 in income taxes, the municipality would receive \$85.00. Income tax revenue are general purpose funds and may be expended for any public purpose.

State Police Aid— There was little change in the State Aid for Police Protection budget for FY21-22 in the Administration's budget.

Cable Franchise Fees – Each franchise fee pays 5% of gross revenues to the Town. We currently have agreements with Verizon and Comcast.

Admissions and Amusement Tax – Each City or Town may levy a tax of up to 10% on the gross receipts of a wide variety of entertainment and amusement activities including athletic events, concerts, night club entertainment, and the use of coin-operated video games. The State collects the tax and rebates the amount, less an administrative fee, to municipalities

Apartment Inspection Fees – The Town of Edmonston has one apartment complex (Fountain Park Apartment) on Kenilworth Avenue. The annual fee is \$125.00 per unit.

Single Family Rental Inspections – The Town has a single family rental inspection at a cost of \$200.00. We currently have identified 53 single family rental units in the town.

TOWN OF EDMONSTON
VEHICLES AND EQUIPMENT

PUBLIC WORKS EQUIPMENT

2000 Ford F450 Dump Truck ID#1FDXF46F6YEA27469

2008 Chevy Silverado 2500HD Pick Up Truck with Snow Plow
ID#1GCHK24K78E107632

2016 GEM Public Works Utility Vehicle ID#52CG2DGA4G0014700

2016 Ford F250 Pickup with Snow Plow ID#1FTBF2B66GED29741

ODB Leaf Machine, SCL 800TM14

Exmark Viking Mower FS481V

Graco LineLazer V5900, 2M Guns Serial No. L21B17H454002682

POLICE DEPARTMENT

2012 Dodge Charger ID#2C3CDXAG9CH255918

2015 Ford Interceptor - ID#1FM5K8AR9FGA21534

2016 Ford SUV ID #1FM5K8AR0GGA28700

2017 Ford Explorer – ID#1FM5K8ARHGB00879

2017 Ford Explorer- ID#1FM5K8AR9HGD0732

2018 Chev Tahoe – ID#1GNSKDEC1JR345409

2020 Ford Interceptor – ID#1FM5K8AB0LGC35021

2021 Ford Interceptor –1FM5K8AB3MGA42167

2021 Ford Interceptor ID#1FM5K8AB4MGB34582

2016 Nissan Leaf Electric Vehicle ID#1N4AZ0CPXFC317235

ORDINANCE 2022-OR-03 (Exhibit A)			
ANTICIPATED REVENUE			
FY2022-23			
		FY21-22	FY22-23
I. LOCAL REVENUE		Adopted Budget	Proposed Budget
	Real Estate Taxes	\$ 911,761	\$ 915,061
	Personal Property Taxes	\$ 210,000	\$ 210,000
	Building Permits	\$ 1,500	\$ 1,500
	Trader's License	\$ 34,250	\$ 34,250
	Cable Franchise Fee	\$ 20,200	\$ 15,529
	Cable Equipment Support Grant	\$ 10,680	\$ 10,680
	Fines and Forfeitures, Red Light	\$ 182,286	\$ 201,198
	Vehicles Releases	\$ 6,800	\$ 40,375
	Interest on Savings and Checking	\$ 2,500	\$ 1,800
	Rental Inspections	\$ 31,300	\$ 31,300
	Rec. Center Rental	\$ 13,863	\$ 27,500
	Miscellaneous	\$ 43,185	\$ 36,824
	TOTAL LOCAL REVENUE	\$ 1,468,325	\$ 1,526,017
II. SHARED REVENUE:			
	State Income Tax	\$ 103,098	\$ 98,343
	Highway User Tax	\$ 78,564	\$ 70,894
	State Business License	\$ 2,000	\$ 2,000
	Amusement / Admission Tax	\$ 11,000	\$ 9,533
	Prince George's County Dump Rebate	\$ 3,500	\$ 3,500
	State Aid for Police	\$ 33,954	\$ 33,954
	TOTAL SHARED REVENUE:	\$ 232,116.0	\$ 218,224.0
III. OTHER SOURCES OF REVENUE:			
	Carryover Previous Year	\$ 196,101	\$ 256,068
	Asset Liquidation	\$ 3,000	\$ 2,500
	TOTAL OTHER SOURCES OF REVENUE:	\$ 199,101	\$ 258,568
IV. GRANTS			
	Grants	\$ 620,243	\$ 655,743
	American Recovery Act Funds	\$ 101,710	\$ 1,366,326
GRAND TOTAL OF ANTICIPATED REVENUE		\$2,621,495	\$4,024,878

PROPOSED BUDGET		
I. GENERAL GOVERNMENT	FY21/22	FY22/23
A. Personnel Expenses		
Salaries	\$ 155,038	\$ 176,817
Payroll Tax Expense	\$ 11,860	\$ 13,526
Medical / Life Ins.	\$ 17,822	\$ 19,520
State Retirement	\$ 8,568	\$ 8,967
457 / IRA Matching	\$ -	\$ -
TOTAL PERSONNEL EXPENSES	\$ 193,288	\$ 218,830
B. Operating Expenses:		
Telephone / Communications	\$ 12,732	\$ 16,332
Postage Delivery	\$ 1,645	\$ 1,645
Supplies and Small Equipment	\$ 7,277	\$ 7,500
Utilities	\$ 4,040	\$ 4,300
Repairs and Maintenance	\$ 1,500	\$ 2,500
Fuel	\$ -	\$ -
Vehicle Maintenance	\$ -	\$ 500
Training	\$ 500	\$ 500
Dues, Subscriptions & Publications	\$ 4,873	\$ 4,873
Seminars, Conferences & Conventions	\$ 14,048	\$ 13,850
Worker's Compensation	\$ 1,500	\$ 1,500
Property, Liability Insurance	\$ 5,200	\$ 5,200
Advertising	\$ 1,500	\$ 1,500
Newsletter/Printing	\$ 11,700	\$ 12,000
Elections	\$ -	\$ 1,000
Contributions	\$ 9,500	\$ 9,500
Port Towns Contributions	\$ 3,750	\$ 2,750
Community Events/Port Towns Day	\$ 31,849	\$ 36,500
Employee Events	\$ 2,600	\$ 2,750
Uniforms	\$ 1,000	\$ 1,000
Bank charges	\$ 1,200	\$ 1,800
Miscellaneous	\$ 12,196	\$ 14,577
TOTAL OPERATING EXPENSES	\$ 128,610	\$ 142,077
C. Professional Services:		
Auditing / Accounting Expenses	\$ 6,000	\$ 6,500
Legal Expense	\$ 12,800	\$ 12,800
Contract Services	\$ 62,054	\$ 65,000
Consulting Services	\$ 2,000	\$ 2,000
TOTAL PROFESSIONAL SERVICES	\$ 82,854	\$ 86,300
TOTAL GENERAL GOVERNMENT EXPENSE	\$ 404,752	\$ 447,207

II. PUBLIC WORKS DEPARTMENT:	FY 21/22	FY 22/23
<u>A. Personnel Expenses</u>		
Salaries	\$ 104,688	\$ 108,874
Payroll Tax Expense	\$ 8,009	\$ 8,329
Medical / Life Ins.	\$ 16,782	\$ 18,292
State Retirement	\$ 5,662	\$ 5,909
457 IRA Matching	\$ -	\$ -
TOTAL PERSONNEL EXPENSES:	\$ 135,141	\$ 141,404
<u>B. Operating Expenses:</u>		
Telephone / Communications	\$ 2,400	\$ 2,400
Supplies and Small Equipment	\$ 10,239	\$ 10,239
Pepco (Streetlights)	\$ 30,000	\$ 32,000
Repairs and Maintenance	\$ 15,000	\$ 15,000
Training	\$ 500	\$ 500
Dues, Subscriptions, & Publications	\$ 75	\$ 75
Seminars/Conventions/Conferences	\$ -	\$ -
Vehicle Fuel	\$ 4,200	\$ 4,200
Vehicle Maintenance	\$ 10,000	\$ 10,000
Auto Liability Insurance	\$ 1,900	\$ 1,900
Worker's Compensation	\$ 6,998	\$ 6,998
Property/Liability Insurance	\$ 500	\$ 500
Uniforms	\$ 1,200	\$ 1,200
Mosquito Control	\$ 1,000	\$ 1,000
Snow Removal (include street cleaning)	\$ 5,000	\$ 5,000
Dump fees	\$ 3,425	\$ 3,500
Beautification	\$ 35,000	\$ 50,000
Tree Maintenance	\$ 3,000	\$ 3,000
Property / Street Improvement	\$ 78,564	\$ 70,895
Miscellaneous	\$ 500	\$ 500
TOTAL OPERATING EXPENSES	\$ 209,501	\$ 218,907
<u>C. Professional and Contractual Services:</u>		
Trash Removal / Recycling	\$ 88,041	\$ 85,245
Construction - Various Projects	\$ -	\$ -
Contract services	\$ 17,500	\$ 20,200
Engineering	\$ 10,000	\$ 10,000
TOTAL PROFESSIONAL SERVICES:	\$ 115,541	\$ 115,445
TOTAL PUBLIC WORKS DEPT. EXPENSES	\$460,183	\$475,756

III. Police Department	FY 21/22	FY 22/23
<u>A. Personnel Expenses</u>		
Salaries	\$ 513,438	\$ 599,967
Payroll Tax Expense	\$ 37,748	\$ 44,253
Medical / Life Ins.	\$ 114,756	\$ 87,648
State Retirement	\$ 23,623	\$ 22,748
TOTAL PERSONNEL EXPENSES	\$ 689,565	\$ 754,616
<u>B. Operating Expenses:</u>		
Telephone / Communications	\$ 15,540	\$ 15,540
Postage and Delivery	\$ 2,500	\$ 2,500
Supplies and Small Equipment	\$ 12,000	\$ 13,500
Utilities	\$ 3,850	\$ 3,850
Repairs and Maintenance	\$ 3,000	\$ 3,000
Training	\$ 3,500	\$ 4,000
Dues, Subscriptions, & Publications	\$ 1,360	\$ 1,360
Seminars, Conferences & Conventions	\$ 3,000	\$ 3,000
Vehicle Fuel	\$ 15,000	\$ 15,000
Vehicle Maintenance	\$ 15,000	\$ 15,000
Auto Insurance	\$ 9,000	\$ 9,000
Liability & Property Insurance	\$ 10,000	\$ 10,000
Workman's Comp	\$ 55,350	\$ 42,000
Uniforms	\$ 8,000	\$ 8,000
Advertising	\$ 1,000	\$ 1,000
Newletter/Printing	\$ 1,500	\$ 2,000
Community Events	\$ 4,000	\$ 5,000
Miscellaneous	\$ 5,000	\$ 5,000
TOTAL OPERATING EXPENSES	\$ 168,600	\$ 158,750
<u>C. Professional and Contractual Services:</u>		
Auditors	\$ 6,000	\$ 6,000
Legal Counsel	\$ 3,500	\$ 3,500
Contract Services	\$ 51,945	\$ 51,345
TOTAL PROFESSIONAL SERVICES:	\$ 61,445	\$ 60,845
TOTAL POLICE DEPARTMENT EXPENSE	\$919,610	\$974,211

IV. Capitol Expenses			
	General Government	\$ -	\$ -
	Public Works	\$ 9,000	\$ -
	Police Department	\$ 61,579	\$ 61,579
	TOTAL CAPITOL EXPENSES	\$ 70,579	\$ 61,579
	TOTAL CAPITOL EXPENSES	\$70,579	\$61,579
V. Grant Expenses			
	Grant Expense	\$ 620,243	\$655,743
	TOTAL GRANT EXPENSES	\$ 620,243	\$655,743
	TOTAL GRANT EXPENSES	\$ 620,243	\$655,743
V. American Recovery Act Funds			
	Grant Expense	\$ 101,710	\$1,366,326
	TOTAL GRANT EXPENSES	\$ 101,710	\$1,366,326
	TOTAL GRANT EXPENSES	\$ 101,710	\$1,366,326
VI. Debt Service			
	Bonds Payment	\$ 44,418	\$44,056
	TOTAL DEBT SERVICE	\$ 44,418	\$ 44,056
	TOTAL DEBT SERVICE	\$ 44,418	\$ 44,056
	Sub Total Expenses	\$ 2,621,495	\$ 4,024,878
		\$ -	\$ -
	BUDGET GRAND TOTAL	\$ 2,621,495	\$ 4,024,878