



PRINCE GEORGE'S COUNTY GOVERNMENT
OFFICE OF MANAGEMENT AND BUDGET

Angela D. Alsobrooks
County Executive

March 31, 2021

The Honorable Joanne C. Benson, Chair
Prince George's County Senate Delegation

The Honorable Erik L. Barron, Chair
Prince George's County House Delegation

Dear Chair Benson and Barron:

Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George's County established the Municipal Tax Differential program to avoid the double taxation of residents that pay the real property tax and personal property tax to both the municipality and county.

The Municipal Tax Differential program provides a tax setoff (lower county property tax rates within the municipalities) that reduces the county government's portion of the property tax bill to account for the public services that are instead provided by the municipal government.

In accordance with State legislation (Chapter 267 of 2015), the County is providing this report that includes a summary of the tax setoffs granted to municipalities, program guidelines, and a description of the methodology used to determine the amount of tax setoffs and the services that are eligible for the tax setoff.

The Office of Management and Budget has made this report available on its public website for members of the County's state delegates, municipal governments and the general public to review.

Sincerely,

Stanley A. Earley
Director

Enclosure

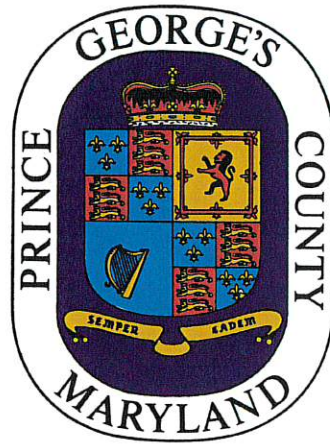
cc: Members, Prince George's County Senate Delegation
Members, Prince George's County House Delegation

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PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERENTIAL REPORT
FY 2021



Angela D. Alsobrooks
County Executive

Prepared by

Office of Management and Budget

March 29, 2021

TABLE OF CONTENTS

I. Overview.....	1
II. Program Guidelines and Methodology.....	2
III. Appendix.....	4
A. FY 2021 Tax Differential Decisions by Municipality	
B. FY 2021 Municipal Tax Differential Program Manual	

I. Overview

Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George's County established the Municipal Tax Differential program to avoid the double taxation of residents that pay real property and personal property taxes to both the municipality and county. The Municipal Tax Differential program lowers the County tax rate for residents in municipalities to ensure that residents are not taxed twice for services provided by both the County and their municipal government.

In accordance with Chapter 267 of 2015, the municipal tax report includes a summary of the tax setoffs granted to municipalities, program guidelines, and a description of the methodology used to determine the amount of tax setoffs and the services that are eligible for the tax setoff.

The chart below details the FY 2021 Municipal Tax Differential rates and tax setoffs:

FY 2021 TAX DIFFERENTIAL RATES

Municipality	FY 2021 TAX DIFFERENTIAL		FY 2021 VALUE		
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	TOTAL
Berwyn Heights	0.393	0.141	\$ 62,379	\$ 443,903	\$ 506,282
Bladensburg	0.412	0.154	61,551	698,218	759,768
Bowie	0.421	0.154	469,443	10,814,426	11,283,869
Brentwood	0.242	0.087	8,844	223,554	232,398
Capitol Heights	0.384	0.136	49,104	392,872	441,975
Cheverly	0.380	0.141	54,516	870,193	924,709
College Park	0.096	0.034	74,420	1,065,475	1,139,895
Colmar Manor	0.347	0.127	8,101	116,939	125,040
Cottage City	0.235	0.087	6,707	95,818	102,526
District Heights	0.388	0.139	23,822	545,141	568,963
Eagle Harbor	0.005	0.002	11	257	268
Edmonston	0.278	0.105	18,598	172,570	191,168
Fairmount Heights	0.203	0.097	3,367	93,572	96,940
Forest Heights	0.323	0.087	9,301	170,679	179,980
Glenarden	0.285	0.127	27,516	619,702	647,217
Greenbelt	0.448	0.166	244,863	3,542,314	3,787,176
Hyattsville	0.430	0.159	339,494	3,071,703	3,411,198
Landover Hills	0.222	0.101	7,889	145,909	153,798
Laurel	0.507	0.187	395,049	5,789,530	6,184,579
Morningside	0.215	0.086	4,707	83,340	88,046
Mount Rainier	0.382	0.151	21,857	698,296	720,153
New Carrollton	0.380	0.138	51,446	1,094,920	1,146,367
North Brentwood	0.009	0.004	83	2,278	2,361
Riverdale Park	0.345	0.150	119,878	1,128,151	1,248,029
Seat Pleasant	0.344	0.125	24,193	393,268	417,461
University Park	0.386	0.141	8,459	487,204	495,663
Upper Marlboro	0.153	0.070	86,372	66,954	153,326
Total			\$ 2,181,970	\$ 32,827,184	\$ 35,009,154

Note: Numbers may not add due to rounding.

II. Program Guidelines and Methodology

There are four basic criteria for municipalities receiving tax relief:

- The municipality must provide a service that replaces a service currently provided by the County;
- County wide services are not eligible for a tax differential;
- The service must be originally funded with County General Fund property tax revenues; and
- Typical eligible services are police services, fire services, public works, human services, etc. A complete listing of eligible services are detailed in the appendix.

If the above listed criteria are met, there are two major steps required in calculating the municipal tax differential rate and setoffs. This includes calculating the County tax rate equivalent and the municipal tax differential rate.

Calculating the County Tax Rate Equivalent

- The County determines the net cost of an agency providing a service by adding together costs for compensation, fringe benefits, expenses, capital outlay and recoveries as well as any applicable indirect costs.
 - Agency budget costs are reduced by non-property tax revenues directly related to service.
 - Support costs (Budget, Finance, Law, etc.) are reflected in indirect costs.
 - Debt service is allocated to appropriate functional categories.
- For each eligible service or program, the County calculates the net County service or program cost by dividing the net cost of the service by both the countywide real and personal property tax assessable bases.
- This calculation determines the real and personal property tax rate equivalents for each eligible service or program. Additionally, it creates the base for the calculation of the tax differential for the individual municipalities.

Calculating the Municipal Tax Differential Rate

- The County calculates the unadjusted real and personal property tax differential rate by multiplying the County Tax Rate Equivalent by the municipal service level.
 - The municipal service level is based upon the degree of service provided by the municipality. The degree of service is determined based on an evaluation of the tax differential request form, questionnaire, budget documents and supporting documentation detailing the level of service provided by the municipal government.

- The unadjusted municipal tax rate for each municipality is averaged with the current year and immediate prior fiscal year rates (three year average) to determine the upcoming fiscal year tax differential rate for each municipality.
- The estimated tax relief for a municipality is calculated by multiplying the municipal tax differential rate by the estimated municipal tax base and then dividing by 100.
 - The estimated tax base assessment information is provided by the State Department of Assessments and Taxation.

III. APPENDIX

- A. FY 2021 Tax Differential Decisions by Municipality
- B. FY 2021 Municipal Tax Differential Program Manual

Appendix A: FY 2021 Tax Differential Decisions by Municipality

Municipal Tax Differential Request: Berwyn Heights

Service Area	FY 2021	Description of Service
	DECISION	
Public Works/Inspections		
Engineering	100%	The Town provides project management, engineering, construction, permitting, maintenance, and bonding in the process of building, inspecting, reviewing and overhauling streets. The Town's Code Compliance ensures enforcement of Town Ordinances. The Town also collect fees for building permits, licensing of rental units, temporary dumpster and portable storage permits.
Public Works Vehicles	100%	The Town plans to purchase two public works vehicles.
Human Services		
Aging	60%	The Town operates a senior center and Call-A-Bus service for the elderly during Town business hours. The Town is also responsible for the Senior Center's utilities, maintenance and overall upkeep.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town provides patrol service 24-hour seven days a week.
Support Services	80%	The Town provides burglar alarm, crime analysis and detective services.
Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
Police Vehicles	100%	The Town plans to purchase two police vehicles in FY 2020.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town provides a monetary contribution to the Berwyn Heights Volunteer Firefighter Department.
Environmental Services		
Animal Management	20%	The Departments of Administration, Code Compliance, Police and Public Works are all involved in animal control/management services in Berwyn Heights. All complaints regarding lost, stolen, abused, and neglect animals, whether domestic or feral is handled by this officer who works closely with the County Animal Management Division.
Education/Library		
Library	10%	The Town maintains part of a library for the senior citizens.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town street light per capita is 9.2%.
Total		

Municipal Tax Differential Request: Bladensburg

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	100%	The Town provides engineering services related building, inspecting, reviewing and/or overhauling streets and code enforcement. Additionally, the Town plan to collect minor revenue related to building, occupancy and sign permits.
	Public Works Vehicles	100%	The Town plan to purchase one public works vehicle.
Human Services			
	Aging	20%	The Town provides contributions for senior activities, transportation, bi-monthly and holiday events.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The Town provides 24-hour dispatch service seven days a week.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides 24-hour patrol service seven days a week.
	Support Services	80%	The Town provides crime analyses, detective services and burglar alarm services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management.
	Police Vehicles	100%	The Town plans to purchase four police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		40%	The Town of Bladensburg contributes \$30,000 to the Bladensburg Volunteer Fire Department Station #9 to support their operations.
Environmental Services			
	Animal Management	20%	The Town code enforcement respond to domestic animal complaints eight hours a day five days a week. No designated ACO or holding facilities.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	The Town has 434 street lights. The estimated population is 9,450. The street lights per capita is 4.6%.
Total			

Municipal Tax Differential Request: Bowie

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	100%	The City of Bowie provides public works and inspections services. The City also provides code enforcement services. The City collects fees for Protective Inspection and Licensing for single family units and apartment units, re-inspection and no-shows.
	Public Works Vehicles	100%	The City plans to make cash purchases for public works vehicles.
Human Services			
	Aging	90%	The City provides human services related to aging, Monday through Saturday.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provides 24-hour dispatch service seven days a week.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides 24-hour patrol service seven days a week.
	Support Services	60%	The City provides crime laboratory services and detective services.
	Strategic Management	100%	The City provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The City plans to use cash for the purchase of police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	100%	The City used reserve for the purchase of a new pumper for Engine #431.
Volunteer Fire		70%	The City's FY 2020 budget includes a grant to support Bowie Volunteer Fire Department.
Environmental Services			
	Animal Management	90%	The City provides services 7.5-hour on Monday and Saturday; 15 hours Tuesday-Sunday. The ACO work Monday 8:00 am – 4:30 pm, Tuesday - Friday 8:00 am – 9:00 pm, Saturday 8:30 am – 5:00 pm. The City also has a designated animal holding facility that is open 8 hours a day (Monday-Saturday).
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The cost of street lighting and traffic control is \$745,200, the estimated population is 58,290. The street light per capita for street lights is 10.3%.

Municipal Tax Differential Request: Brentwood

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The Town provides engineering services related to building, inspecting, reviewing streets. The Town also provides code enforcement services. Additionally, the plans to collect revenues associated with code enforcement.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	80%	The Town provides 16 hours a day coverage Monday through Sunday.
	Support Services	30%	The Town provides burglar alarm services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management services for the Police department.
	Police Vehicles	100%	The Town is not purchasing police vehicles in FY 2019.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	30%	The Town's plan to make a monetary contribution to the Brentwood Volunteer Fire Department.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 235 street lights. The estimated population is 3,500. The street light per capita is 6.7%.
Total			

Municipal Tax Differential Request: Capitol Heights

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	100%	The Town of Capitol Heights currently maintains all aspects of their roadways. The Town provides code enforcement, inspections, and permitting services. The fees collection related to code enforcement are minimal.
	Public Works Vehicles	100%	The Town plans to purchase two public works vehicles.
Human Services			
	Aging	30%	The Town provides transportation and activities once a week for its elderly residents.
	Housing and Community Development	20%	The Town has contracted a grant writer to support economic development and housing stock rehabilitation.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	Police dispatch services are not provided.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides patrol services 20 hours per day, Monday-Sunday.
	Support Services	80%	The Town provides burglar alarm, crime analyses and crime laboratory services.
	Strategic Management	100%	The Town provides planning and research and record and/or property management.
	Police Vehicles	100%	The Town is paying debt services on four Ford police interceptor sedans. The budget includes \$50,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	10%	The Town makes \$1,000 donation.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 360 street light. The estimated population is 4,400. The street light per capita is 8.6%.
Total			

Municipal Tax Differential Request & Decision: Cheverly

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	Cheverly reviews building plans and all aspects of streets, curb, gutters and driveway aprons. Cheverly has one public works/inspection employee, which is the Director of Public Works, and one Code Enforcement Officer. The Code Enforcement Officer performs rental inspections to ensure basic living standards and inspects all properties in Cheverly for code compliance. The Town collects fees associated with reviewing, inspecting and code enforcement of building and roads.
	Public Works Vehicles	100%	The Town plans to purchase multiple public works vehicles.
Human Services			
	Aging	0%	Explanation not provided.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	Cheverly provides dispatch services via the Town's radio frequency, eight hours per day, Monday through Friday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides patrol service 24-hour seven days a week.
	Support Services	80%	The Town provides burglar alarm services, crime analyses and detective services.
	Strategic Management	100%	The Town provides planning and research and record and/or property management support services.
	Police Vehicles	100%	The Town's FY 2020 budget includes \$165,000 for three police cruisers.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The FY 2020 budget includes \$72,000 for street light. The estimated population is 6,433. The street light per capita is 10%.
Total			

Municipal Tax Differential Request & Decision: College Park

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides services related to building, inspecting, reviewing and/or overhauling streets. Additionally, the City provides code enforcement services. The City also collects fees related to the code enforcement services.
	Public Works Vehicles	100%	The City is paying debt service and cash for public works vehicles.
Human Services			
	Aging	100%	The City provides human services related to aging Monday-Friday, 8:00am-5:00pm or by appointment. The City provides trips, transportation, and two senior living facilities in the City.
	Housing and Community Development	100%	The City provides grant writing, administration, reporting and monitoring, feasibility studies, design and engineering, and construction.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Support Services	0%	No request submitted.
	Strategic Management	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	The City provides a capital equipment grant to three volunteer fire companies.
Environmental Services			
	Animal Management	80%	The City provides animal management services eight hours a day, Monday through Friday. Flex schedules including (overnight, holidays, and weekends) are provided when needed.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	There is 4.6% of streetlight provided by 1,480 streetlight for an estimated population of 32,000.
Total			

Municipal Tax Differential Request: Colmar Manor

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	100%	The Town provides engineering services related to streets and code enforcement services. The Town also collect fees associated with code enforcement.
	Public Works Vehicles	100%	The Town is currently leasing two public works vehicles.
Human Services			
	Aging	30%	The Town provides transportation, weekly meetings and holiday dinners for its senior citizens.
	Housing and Community Development	100%	The Town provides grant writing, administration, reporting and monitoring services for the grants.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	The Town provides patrol services 16 hours a day Monday through Friday and 21 hours Saturday and Sunday.
	Support Services	60%	The Town provides burglar alarm services and detective services.
	Strategic Management	100%	The Town provides planning and research and record and/or property management support services.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	The Town donates financially to the fire department to be used as they see fit.
Environmental Services			
	Animal Management	0%	The Town submitted no request.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 162 street lights. The estimated population is 1,404. The street light per capita is 11.1%.
Total			

Municipal Tax Differential Request: Cottage City

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	40%	The Town does not provide engineering services related to building, inspecting, reviewing and/or overhauling streets. The Town provides code enforcement services.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	80%	The Town provides 16 hours of patrol service, Monday through Sunday.
	Support Services	30%	The Town provides crime analysis services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	100%	FY 2020 budget reflects \$7,050 in lease payments for police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town's street light per capita is 7.3%. This is based on a population of 1,368 and 100 street lights in the Town.
Total			

Municipal Tax Differential Request: District Heights

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City covers all construction and engineering costs related to street projects. The City has adopted the County's Code for most building items. The City also collect fees associated with licenses and permits.
	Public Works Vehicles	100%	The City is financing one public works vehicle.
Human Services			
	Aging	20%	The City offer transportation services to its senior citizens and other activities. Currently, there are no facilities designated for senior citizens.
	Housing and Community Development	20%	The City provides grant writing, administration, reporting and monitoring services for commercial and residential revitalization within the City.
Homeland Security - Public Safety Communications			
	Police Dispatch	30%	The City provides 40 hours of dispatch service, Monday through Friday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides 24-hours of patrol service, Monday through Sunday.
	Support Services	80%	The City provides burglar alarms services, crime analyses and detective services.
	Strategic Management	100%	The City provides planning and research and records and/or property management.
	Police Vehicles	100%	The City is paying debt service for three police vehicles. There are two years remaining on a three year lease.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The FY 2020 budget amount is \$87,000 for 651 street lighting. The estimated population is 5,837. The City's street light per capita is 10.8%.
Total			

Municipal Tax Differential Request: Eagle Harbor

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	0%	No request submitted.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Support Services	0%	No request submitted.
	Strategic Management	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 22 street lights. The estimated population is 70. The street light per capita is 31.4%.
Total			

Municipal Tax Differential Request: Edmonston

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The Town provides public works/inspections and code enforcement services. The Town also collects fees related to code enforcement.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	The Town provides dispatching services eight hours per day, Monday through Friday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides service 22 hours per day, Monday through Sunday.
	Support Services	30%	The Town provides crime analysis services.
	Strategic Management	100%	The Town provides planning and research, and records and property management services.
	Police Vehicles	100%	The Town is paying debt service on three police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services	0	
	Support Services	0	
	Debt	0%	No request submitted.
	Volunteer Fire	20%	The Town contributes \$7,500 to a Volunteer Fire Department.
Environmental Services			
	Animal Management	10%	The Town's Code Enforcement Officer provides animal management services 10% his time throughout the year. The Town does not have a dedicated Animal Control Officer or a facility.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 200 street lights. The estimated population is 1,580. The street light per capita is 12.7%.
Total			

Municipal Tax Differential Request: Fairmount Heights

44%

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	40%	The Town provide code enforcement services. The road work services provided by the Town does not replace the services provided by the County, as the City only does minor repairs to roads.
	Public Works Vehicles	0%	Questionnaire indicates there will be no purchase of a public works vehicle.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	The Town provides patrol services 18-24 hours, Monday through Sunday.
	Support Services	0%	No request submitted.
	Strategic Management	0%	The Town did not indicate or provide details in the questionnaire to justify its request.
	Police Vehicles	100%	The Town is currently negotiating the purchase of a vehicle; purchase price has not been confirmed.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire			
		0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The street light per capita is 21.8%, based on 334 street lights and an population of 1,534.
Total			

Municipal Tax Differential Request: Forest Heights

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The Town provides public works/inspections and code enforcement services. The Town also collects fees related to code enforcement.
	Public Works Vehicles	100%	The Town plans to purchase one public works vehicle.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	80%	The Town provides patrol services 17-hours a day, Monday through Sunday.
	Support Services	60%	The Town provides burglar alarm and detective services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The Town plans to purchase five police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		No request submitted.
	Support Services		No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	10%	Animal services are offered six days a week. However, the Town still rely on the County for the majority of their animal management services. The Town does not have a holding facility nor does the Town provide veterinary care.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The 285 street lights are solely maintained by the Town. The estimated population is 2,447. The street light per capita is 11.1%.
Total			

Municipal Tax Differential Request: Glenarden

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	60%	The City provides review and surveys of the roads and code enforcement services. The City also collects revenues for licensing and permitting services.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	20%	The City provides activities and meals for the seniors.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	There is no indication that the City provides its own dispatch services.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 24-hours a day, Monday through Sunday.
	Support Services	60%	The City provides crime analyses and detective services.
	Strategic Management	50%	The City provides planning and research support services.
	Police Vehicles	100%	The City is leasing two police cars and plans to purchase four additional police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		No request submitted.
	Support Services		No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	The City has 300 street lights, 3 traffic signals and estimated 6,000 population.
Total			

Municipal Tax Differential Request: Greenbelt

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides engineering services related to streets and code enforcement services. The City also collect fees associated with code enforcement.
	Public Works Vehicles	100%	The City plans to purchase five vehicles related to public works.
Human Services			
	Aging	90%	The City provides the Greenbelt Assisted In Living Program from 8:00 am to 5:00 pm, Monday through Friday. The City also provides transportation and activities.
	Housing and Community Development	0%	The City does not provide services related to housing and community development.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provides dispatch services 24-hours, Monday through Sunday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 24-hour, Monday through Sunday.
	Support Services	100%	The City provides burglar alarm services, crime analyses, crime laboratory services and detective services.
	Strategic Management	100%	The City provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The City has plans to purchase five police vehicles.
Fire Department			
	Administrative Services	0%	The City does not provide administrative services.
	Emergency Operations	0%	No request submitted.
	Debt	0%	The City owns the Greenbelt Fire Department located at 125 Crescent Road, Greenbelt, Maryland 20770. Therefore, there is no need to lease the property. Further, the property does not currently have a mortgage.
Volunteer Fire		100%	The City of Greenbelt contributes \$5,000 to the Berwyn Heights and Branchville Fire stations.
Environmental Services			
	Animal Management	80%	The City owns and operates a designated animal holding facility and provides veterinarian services Monday through Sunday.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	The City has 1,079 street lights and 2 traffic signals. The estimated population is 23,068. The street light per capita is 4.7%.
Total			

Municipal Tax Differential Request: Hyattsville

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	20%	The City provides code enforcement services related to reviewing and inspecting building structures. The City also plans to collect \$379,065 in revenues.
	Public Works Vehicles	100%	The City plans to purchase three public works vehicles.
Human Services			
	Aging	50%	The City provides call a bus, reassurance, health support, isolation prevention and intergenerational connection services to seniors.
	Housing and Community Development	60%	The Department of Community & Economic Development provides effective oversight of economic development and community development programming, coordination of planning and public services that support community growth, place making, development and investment to encourage a high-quality built environment. The total Department of Community & Economic Development 2020 Budget is \$324,405.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provide dispatch services 24-hours, Monday through Sunday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provide patrol services 24-hours, Monday through Sunday.
	Support Services	100%	The City provides burglar alarm services, crime analysis, crime laboratory services and detective services.
	Strategic Management	100%	The City provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The City plans to purchase several police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	The City does not meet the requirements for the fire debt category.
	Volunteer Fire	50%	The City provides monetary contributions to the Hyattsville Volunteer Fire Department.
Environmental Services			
	Animal Management	10%	The City does not have "animal control officers" however, our patrol officers answer animal control related calls. For example, Over the past year, the City (Code Compliance and Police Department) have responded to well over 30 calls for service regarding animals. This includes removing dead carcasses or injured animals, noise complaints, nuisance calls, stray animals and concerned sightings. This response requires initial coordination with the resident, follow-up with the county and in many cases investigation. Request the City be provided financial compensation for our handling of animal control case complaints, review, coordination and follow-up.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	10%	The City's street light per capita 0.6%, based on the 109 street lights and an estimated population of 18,000. The FY 2020 budget is \$236,000.
Total			

Municipal Tax Differential Request: Landover Hills

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	40%	The Town relies on the Community Development Block Grants as well as their general fund to fund public works services. Code enforcement services provided.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	10%	The town has no formal programs for aging, however, it does routinely check on the welfare of seniors and routinely pick up food from a local food pantry for a mentally disabled resident.
	Housing and Community Development	80%	The Town provides grant writing, administrative and monitoring services for multiple grants. However, majority of the grants are funded by the County.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	Information concerning the hours services are provided was not provided.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	80%	The Town provides patrol services 12 through 18 hours per day, Sunday through Saturday.
	Support Services	0%	Information concerning the type of support services provided was not provided.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The Town plans to purchase one 2020 Ford Explorer. The FY 2020 budget includes \$50,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		0%	No request submitted.
Environmental Services			
	Animal Management	20%	The Town does not have a designated ACO. The police dept. or public works respond to animal complaint such as loose dog often times catching the animal and bring them to the County's animal control facility. The Town also provide carass pickup.
Education/Library			
	Library	10%	The Town recently built and installed 3 little free libraries.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	The Town has 104 street lights. The estimated municipality population is 1,687. The street light per capita is 6.2%.
Total			

Municipal Tax Differential Request: Laurel

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides services related to building, reviewing and/or overhauling streets. The City also provides code enforcement services. Additionally, the City is budgeted to collect revenue related to code enforcement.
	Public Works Vehicles	100%	The City is paying debt service on multiple public works vehicles and plans to purchase additional public works vehicles.
Human Services			
	Aging	100%	The City provides social services, such as activities, programs, trips and classes for its elderly residents. The senior citizen program promotes, sponsors and coordinates quality recreation and leisure opportunities, health related services, clinics and seminars, educational classes and workshops, and social service referrals. It also provides for the dissemination of information and services to all senior adults in the Laurel area.
	Housing and Community Development	100%	The City has an economic and community development department which provides housing and community development.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provides dispatch services 24-hours a day, Monday through Sunday.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 24-hours a day, Monday through Sunday.
	Support Services	100%	The City provides burglar alarm services, crime analyses, crime laboratory services and detective services.
	Strategic Management	100%	The City provides planning & research and records and/or property management internal support services
	Police Vehicles	0%	The City of Laurel is funding police vehicles with Speed Enforcement funds.
Fire Department			
	Administrative Services	30%	FY 2020 Budget Amount - \$3,365. This administrative position is responsible for the management of the Emergency Services Commission Grant Program and provides administrative support in the Emergency Operations Center for activation and drills.
	Emergency Operations	30%	The fire department coordinates its firefighters, paramedics and volunteers for fire/EMS operations and technical rescues and/or hazardous materials responses.
	Debt	0%	No request submitted.
	Volunteer Fire	100%	The City contributes to the Laurel Volunteer Fire Department and the Laurel Volunteer Rescue Squad.
Environmental Services			
	Animal Management	30%	The City has one animal control officer while the police officers serve as back up. The City contracts with a local veterinary hospital for short term holding of animals. However, Prince Georges County animal control is utilized primarily for longer term holding facilities, training and backup, when needed.
Education/Library			
	Library	0%	No request submitted.
	Debt	30%	The City of Laurel has executed a perpetual lease for City owned property to be used by Prince George's County for the Stanley Memorial Library.
Non-Departmental			
	Street Lighting/Traffic Control	90%	The City has 111 street lights and 11 traffic signals. The estimated population is 27,340. The street light per capita is 6.1%
Total			

Municipal Tax Differential Request: Morningside

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	0%	The maintenance provided for engineering services related to streets do not replace the County's need to repair and overhaul streets in the Town. The services provided for code enforcement are limited to enforcing Town Ordinances and do not replace services provided by the County. The Town also collects fees related to code enforcement.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides patrol service 24-hours Monday through Sunday.
	Support Services	0%	The Town submitted no request.
	Strategic Management	0%	The Town submitted no request.
	Police Vehicles	0%	The Town FY 2020 budget include \$1,600 for 100 streetlights. The estimated population is 2,050.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	The Town FY 2020 budget include \$1,600 for 100 streetlights. The estimated population is 2,050.
Total			

Municipal Tax Differential Request: Mount Rainier

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides engineering services related to road work and code enforcement for the enforcement of the City's code of ordinances and issuing building permits, residential rental occupancy licenses etc. The City also collects \$609,650 in fees related to code enforcement.
	Public Works Vehicles	100%	The City is in the second year of a four year lease for a public work vehicle.
Human Services			
	Aging	10%	The City provides a referral service for its elderly residence.
	Housing and Community Development	80%	The City has a Director of Economic Development who writes, administers, reports, and monitors services of a non-Community Development Block Grant (CDBG).
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 24-hours, Monday through Sunday.
	Support Services	60%	The City provide crime analysis and detective services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	100%	The City plans to purchase a police vehicle and is currently in a four year lease agreement.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	10%	The City provides a library facility and pays the cost of electricity, heat, repairs, and maintenance. However, the City does not operate the library.
	Debt	100%	The City provides a library facility and pays the cost of electricity, heat, repairs, and maintenance.
Non-Departmental			
	Street Lighting/Traffic Control	40%	The City's street light/traffic control per capita is 1.2%. The FY 2020 budget includes \$100,000 for 100 street lights and 5 traffic signals. The estimated population is 8,600.
Total			

Municipal Tax Differential Request: New Carrollton

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides services related to building, inspecting, reviewing and/or overhauling streets. Additionally, the City provides code enforcement services. The City also collects fees related to the code enforcement services.
	Public Works Vehicles	100%	The City plans to purchase mowers.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	The City submitted no request.
	Fire Dispatch	0%	The City submitted no request.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 24-hours per day, Monday through Sunday.
	Support Services	80%	The City provides burglar alarm, crime analysis and detective services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	0%	The City submitted no request.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire			
		20%	The City plans to provide \$7,000 to the fire department.
Environmental Services			
	Animal Management	50%	The City has Animal Control Officers (ACO) that work 9 hours per day (Monday-Friday) and holidays. City police officers respond to animal calls if the ACO is not on duty.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The City has 900 streetlights. Street Lighting expenses for FY 2020 are \$105,000. The estimated population is 12,786.
Total			

Municipal Tax Differential Request: North Brentwood

Service Area	FY 2021	Description of Service
	DECISION	
Public Works/Inspections		
Engineering	40%	The Town has one code enforcement officer and code enforcement officer for street maintenance and code enforcement.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	10%	Town provides food to seniors through Produce for Seniors program. Town is also in partnership with Dept. of Social Services to provide satellite office at the North Brentwood Municipal Center.
Housing and Community Development	10%	The Town Managers provide grant writing services.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	0%	No request submitted.
Support Services	0%	No request submitted.
Strategic Management	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	10%	The Town's budget includes a donation to Brentwood Fire Department.
Environmental Services		
Animal Management	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The street light per capita is 11.3% based on the 59 street lights and an estimated population of 520.
Total		

Municipal Tax Differential Request: Riverdale Park

Service Area		FY 2021	Description of Service
		DECISION	
Public Works/Inspections			
	Engineering	80%	The Town provides engineering services related to streets. The Town is also responsible for inspections and enforcing property maintenance codes. The Town also collects licensing and permitting fees related to code enforcement.
	Public Works Vehicles	0%	No justification provided.
Human Services			
	Aging	0%	The Town submitted no request.
	Housing and Community Development	0%	The Town submitted no request.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The Town provides dispatch services 24-hours a day, Monday through Sunday.
	Fire Dispatch	0%	The Town submitted no request.
Community Safety - Police			
	Patrol Services	100%	The Town provides patrol services 24-hours a day, Monday through Sunday.
	Support Services	80%	The Town provides burglar alarm, crime analysis and detective services.
	Strategic Management	100%	The Town provides planning and research and records and/or property management support services.
	Police Vehicles	100%	In FY 2020 the department is acquiring one marked police cruiser.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		No request submitted.
	Support Services		No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	30%	The Town grants \$21,000 to the fire station.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	The Town has 480 street lights. The estimated population is 7,286. The street light per capita is 6.6%.
Total			

Municipal Tax Differential Request: Seat Pleasant

Service Area		FY 2021	FY 2020	Description of Service
		DECISION	DECISION	
Public Works/Inspections				
	Engineering	90%	70%	The City provides for building, inspecting, reviewing and/or overhauling streets. The City provides some services related to reviewing, inspecting and code enforcement of buildings.
	Public Works Vehicles	100%	100%	The City has several lease agreements for one Elgin Pelican Street Sweeper, one Kubota Tractor and six trucks. Also, the City plans to purchase an additional public works vehicle. FY 2020 budget is \$265,000.
Human Services				
	Aging	0%	0%	The service offered does not replace a service offered by the County, therefore it is not an eligible service.
	Housing and Community Development	20%	20%	The City has a grant writer who administers the preparation of monthly financial and performance or progress reports on all the State and Federal Grants.
Homeland Security - Public Safety Communications				
	Police Dispatch	0%	0%	No request submitted.
	Fire Dispatch	0%	0%	No request submitted.
Community Safety - Police				
	Patrol Services	100%	100%	Patrol services are provided 24-hours a day.
	Support Services	30%	30%	The City provides crime analyses services.
	Strategic Management	100%	100%	The Seat Pleasant Police Department provides planning, research services, records and property management activities.
	Police Vehicles	100%	100%	The City is paying debt service on police vehicles.
Fire Department				
	Administrative Services	0%	0%	No request submitted.
	Emergency Operations	0%	0%	No request submitted.
	Debt	0%	0%	No request submitted.
	Volunteer Fire	0%	0%	No request submitted.
Environmental Services				
	Animal Management	10%	10%	The City does not have a dedicated Animal Control Officer or a facility for animal control issues.
Education/Library				
	Library	0%	0%	No request submitted.
	Debt	0%	0%	No request submitted.
Non-Departmental				
	Street Lighting/Traffic Control	100%	100%	The City has 445 street lights/traffic control for an estimated population of 4,399.
Total				

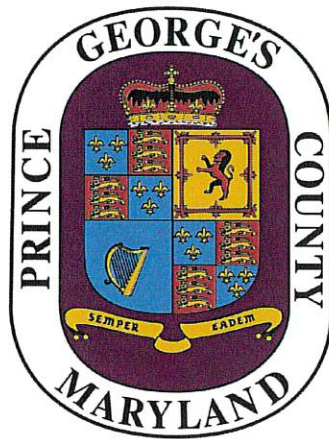
Municipal Tax Differential Request: University Park

Service Area		FY 2021	Description of Service
		REVISED DECISION	
Public Works/Inspections			
	Engineering	100%	The Town engineers and contracts for the maintenance and construction of all streets within the Town. Code enforcers inspect properties to ensure compliance with Town Code of Ordinances. The Town also collects building permit fees.
	Public Works Vehicles	100%	The Town is paying debt service on two public work vehicles. Also, in the FY 2020 Budget the Town has budgeted for the lease of two additional vehicles
Human Services			
	Aging	20%	Recommendation based on transportation services provided to the senior citizens.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	Dispatch service provided 8-hours Monday through Friday. Prince George's County provides dispatch to the Town. However, The Town does respond to in-house calls for non-emergency incidents during regular business hours.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town provides patrol services 24-hours a day Monday through Sunday.
	Support Services	80%	The Town provides burglar alarm services, crime analyses and detective services.
	Strategic Management	100%	The Town provides planning and research as well as records and property management support services.
	Police Vehicles	100%	The Town plans to purchase a new police vehicle.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		20%	The Town makes a monetary contribution to the fire department.
Environmental Services			
	Animal Management	10%	The Town does not have a designated animal control officer, however, staff is available for calls related to animal complaints and issues.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town has 231 street lights. The estimated population is 2,659. Street light per capita is 8.7%.
Total			

Municipal Tax Differential Request: Upper Marlboro

Service Area	FY 2021	Description of Service
	DECISION	
Public Works/Inspections		
Engineering	0%	The Town hires contractors to inspect the Town right of way for overhaul/repaving projects. The Town's Code Enforcement Department is the primary inspector and enforcement unit for both residential & commercial properties within Town.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	70%	The Town's officer patrol Monday - Friday from 8:30 a.m. - 12:30 am and eight hours, Saturday - Sunday.
Support Services	0%	No request submitted.
Strategic Management	0%	The Upper Marlboro Police Department provides research, maintains records and provides property management.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	The requested service level is the same granted last year.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town has 173 street lights. The estimated population is 267. The street light per capita is 25.7%.
Total		

**THE PRESENTATION OF THE
FY 2021 MUNICIPAL TAX DIFFERENTIAL
PROGRAM
TO
MUNICIPAL REPRESENTATIVES**



**Angela Alsobrooks
County Executive**

Prepared by

Office of Management and Budget

October 3, 2019

TABLE OF CONTENTS

I.	LEGISLATION	3
II.	TAX DIFFERENTIAL GUIDELINES	6
III.	TAX DIFFERENTIAL CALCULATION PROCESS	9
IV.	SERVICE CATEGORY DESCRIPTION	10
V.	APPENDIX	15
I.	INDIRECT COST RATE WORKSHEET	16
II.	TAX DIFFERENTIAL CALCULATION WORKSHEETS	17
III.	FY 2021 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM	26
IV.	FY 2021 TAX DIFFERENTIAL SERVICES QUESTIONNAIRE	28

I. LEGISLATION

PRINCE GEORGE'S COUNTY CODE

DIVISION 6. MUNICIPAL TAX DIFFERENTIAL

Sec. 10-183. Definitions.

- (a) For purposes of this Division the following words and phrases have the meaning assigned below, except in those instances in which the context clearly indicates a different meaning:
- (1) **County-wide property assessable base** shall mean the total County assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (2) **County-wide real property assessable base** shall mean the County real property assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (3) **County-wide personal property assessable base** shall mean the County personal property assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (4) **Degree of services or programs** shall mean the level of eligible services or programs performed by the municipal corporation instead of the County.
 - (5) **Director** shall mean the Director of the Office of Management and Budget.
 - (6) **Eligible services or programs** shall mean those services or programs which are performed by a municipal corporation, and are wholly or partially funded from property tax revenues of the municipal corporation, instead of similar County services or programs when the similar County services or programs are wholly or partially funded from property tax revenues in the County's general fund and the services or programs are generally performed by the County in the unincorporated areas of the County.
 - (7) **Municipal Corporation** shall mean a city or town incorporated pursuant to Article XI-E of the Maryland Constitution which is partially or entirely within the boundaries of Prince George's County.
 - (8) **Net County service or program cost** shall mean the cost for a service or program as reflected in the County's latest adopted Current Expense Budget and support documents increased by the amount of indirect costs, including fringe benefits, applicable to that service or program and reduced by any fees, service charges, grants or other revenue directly attributable to that service or program.
 - (9) **Property tax** shall mean County general fund property tax revenues as stated in the County's latest adopted budget.

(CB-134-1983; CB-47-1984; CB-75-1997; CB-1-2001)

Sec. 10-184. Municipal Tax Differential established.

(a) There is hereby established a municipal tax differential program pursuant to Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland.

(b) The County real property tax rate to be set for assessments of real property in a municipal corporation shall be calculated and established as follows:

(1) For each eligible service or program, the County shall calculate the net County service or program cost.

(2) The net County service or program cost for each eligible service or program shall be calculated to reflect the portion supported by the general fund real property tax revenues.

(3) The County shall convert the calculated cost for each eligible service or program into a real property tax rate equivalent by dividing the calculated County service cost by the Countywide real property assessable base.

(4) The differential for each municipal corporation shall be calculated by multiplying the degree of service or program performed by the municipal corporation by the real property tax rate equivalent.

(5) The differential determined pursuant to this Section shall be rounded to the nearest tenth of a cent.

(c) The County personal property tax rate to be set for assessments of personal property in a municipal corporation shall be calculated and established as follows:

(1) For each eligible service or program, the County shall calculate the net County service or program cost.

(2) The net County service or program cost for each eligible service or program shall be calculated to reflect the portion supported by the general fund personal property tax revenues.

(3) The County shall convert the calculated cost for each eligible service or program into a personal property tax rate equivalent by dividing the calculated County service cost by the Countywide personal property assessable base.

(4) The differential for each municipal corporation shall be calculated by multiplying the degree of service or program performed by the municipal corporation by the personal property tax rate equivalent.

(5) The differential determined pursuant to this Section shall be rounded to the nearest tenth of a cent.

(d) The County real property tax rate and the personal property tax rate to be levied against all property located within a municipal corporation shall be computed in the following manner:

(1) Beginning in Fiscal Year 2002, the applied tax differential rate for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the calculated real property tax rate and the personal property tax rate for the current fiscal year and the immediately preceding three fiscal years, provided, however, that for purposes of determining the applied tax differential rate, the tax rate levied in fiscal years 1995 through 1998, inclusive, shall be used in lieu of a calculated rate.

(2) Beginning in Fiscal Year 2004, the real property tax differential rate and the personal property tax differential rate for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the calculated real property tax differential rate and the personal property tax differential rate for the current fiscal year and the immediately preceding fiscal year.

(3) For Fiscal Year 2002, Fiscal Year 2003, and Fiscal Year 2004 only, the applied tax differential rates for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the tax differential rates for the current fiscal year and the immediately preceding three fiscal years. For purposes of determining the applied tax differential rate for real property for fiscal years prior to Fiscal Year 2001, the County real property tax rate for those fiscal years shall be calculated by multiplying the real property tax rate by a factor of .40.

(CB-134-1983; CB-47-1984; CB-8-1993; CB-5-1995; CB-36-1995; CB-75-1997; CB-1-2001)

Sec. 10-185. Municipal Tax Differential applied.

- (a) By December 7, the County shall notify the municipal corporation of the County's determination regarding the degree to which the municipal corporation is providing one or more eligible services in lieu of the County. Any disagreement shall be subject to negotiation between the County and the municipal corporation.
- (b) If the County and the municipal corporation are unable to agree on the degree to which the municipal corporation is providing one or more eligible services or programs by January 15, the matters in dispute shall be submitted to an Arbitration Panel. The deadline may be extended by mutual agreement.
- (c) The Arbitration Panel shall be comprised of the following:
 - (1) One member selected by the municipal corporation involved in the dispute;
 - (2) One member selected by the County Executive;
 - (3) One member selected jointly by the above members.
- (d) At the arbitration hearing, the County and the municipality may present testimony, evidence, and oral argument as to the matters in dispute.
- (e) The Arbitration Panel shall issue its advisory determination to the County Executive and County Council no later than February 15.

(CB-134-1983; CB-75-1997)

Sec. 10-186. Reports.

- (a) The County shall provide to each municipal corporation by October 7 of each year a copy of the County's adopted Current Expense Budget for the fiscal year which began the preceding July 1, which documents shall be used in determining the tax differential.
- (b) The County shall provide to each municipal corporation a standardized report form listing each potentially eligible service. Municipal corporations shall report to the Director upon such forms and shall set forth such information as the Director may prescribe and require. Information submitted by any municipal corporation is subject to verification by the Director.
- (c) Each municipal corporation shall identify, in ten percent (10%) increments, the degree to which it is providing eligible services to its citizens in lieu of the County providing those services. Each municipal corporation shall complete and return the standardized report to the County by November 7 of each year.

(CB-86-1987; CB-75-1997)

Municipal Tax Setoff Report

In 2015, the Maryland General Assembly passed House Bill 681 that requires the County to complete a report on property tax setoffs in the county by January 31 of each year. Included in the report should be:

- (a) The amount of the tax setoff granted to each municipal corporation in the current fiscal year;
- (b) In the form provided by each municipal corporation, a detailed description of the scope and nature of the individual services or programs provided by each municipal corporation instead of similar services or programs provided by the county; and
- (c) A detailed description of the methodology used by the County to determine the amount of the tax setoffs, including any formulas.

(Chapter 267, HB 681, 2015)

II. TAX DIFFERENTIAL GUIDELINES

Note: This section is provided as an operational guideline and is not intended to be a legal interpretation of the tax differential law.

TAX DIFFERENTIAL DEFINITION

The tax differential is a process for determining the appropriate property tax rates for residents of municipalities within Prince George's County. It is used to reduce the County government portion of the property tax bill to account for services that are provided instead by the municipal government.

The tax differential does not affect the revenues or expenditures of a municipality. Instead, the tax differential provides tax relief to a municipality's residents. The tax differential lowers the County tax rate for these residents to ensure that residents are not taxed twice for services provided by both the County and their municipal government.

To qualify, the municipality must provide a service that replaces a service that is currently being provided by the County. Therefore, any services provided by a municipality that are not funded in the County's budget or General Fund are not eligible for a tax differential credit. In addition to the criteria outlined above, the municipality must utilize some property tax revenues to pay for the service.

THE TAX DIFFERENTIAL TIMETABLE

- Each municipality must complete the Tax Differential Request forms and return them to the Office of Management and Budget (OMB) **no later than Wednesday, November 6, 2019**.
- All municipal service levels (other than zero) must include explanation and documentation. In particular, any changes in service level since the last fiscal year must be documented.
- Please provide a copy of your current budget with your request.
- The level of service section of the form must be expressed as a percentage of the total service being replaced. (Please use **10%** intervals.)
- After OMB receives the information, further information or clarification may be required. In some cases, this could include a meeting to discuss the municipality's request forms.
- The County will send a letter to each municipality indicating the calculated tax differential **no later than Friday, December 6, 2019**.

The value of tax differential given must be agreed upon between the Office of Management and Budget and the respective municipality **no later than Wednesday, January 15, 2020**, otherwise the matters in dispute shall be submitted to an arbitration panel.

TAX DIFFERENTIAL CREDIT CATEGORIES

Each service category is defined by the County Budget document. The following service categories are eligible for a tax differential. Each category contains a brief description. A more detailed description of each service is provided in the Service Category Description section of this manual.

Public Works/Inspections

- **Engineering Services:** To be eligible for the Engineering Services credit, the municipality's service must include reviews, inspections and code enforcement of building structures and roads. (Services that are funded through fees, such as permit reviews, are not eligible for this credit since only services funded through property taxes are eligible for a tax differential credit.)
- **Public Works Vehicles:** To be eligible for credit under this category, a municipality must have allocation for the purchase of public works vehicles included in their prior year approved budget in the form of cash, debt and or leasing.

Human Services

- **Aging Services:** To be eligible for the Aging Services credit, the municipality must provide to its elderly citizens a social service that is currently provided by the County. Whenever it is possible, any agreement with the County's Department of Family Services regarding a division of labor for this activity should be provided. The number of hours per day and the number of days per week will guide the percentage of credit.
- **Housing and Community Development:** To be eligible for the Housing and Community Development credit, the municipality must provide a locally-supported service in housing or community development that is currently provided by the County. This credit will apply only where a municipality performs at least one of the following services:
 - Provides grant writing, administration, reporting or monitoring services if non-CDBG (Community Development Block Grant) funded.

Community Safety

- **Homeland Security (Public Safety Communications)**
- **Police Dispatch Services:** To be eligible for the Police Dispatch Services credit, the municipality must provide its own police dispatch services, including paging or 911 services. The percentage of hours and days covered by the police dispatch services will guide the percentage of credit.
- **Fire Dispatch Services:** To be eligible for the Fire Dispatch Services credit, the municipality must provide its own fire communication and dispatch services, including paging or 911 services. The percentage of hours and days covered by the fire dispatch services will guide the percentage of credit.

Police

- **Patrol Services:** To receive this service credit, the municipality must provide police patrol services that are currently performed by the County. Therefore, a contract for patrol services to supplement the County Police is not eligible for the credit. The percentage of hours per day and weeks per year that the patrol service is provided will guide the percentage of credit.
- **Police Support/Investigation Services:** To receive this service credit, the municipality must provide. Specific agreements with the County police should be provided.
- **Strategic Management:** To receive this service credit, the municipality must provide internal support services for its police department, such as planning, research, records management and property management.
- **Police Vehicles:** To be eligible for the credit under this category, a municipality must have allocation for the purchase of police vehicles included in their prior year approved budget in the form of cash, debt and or leasing.

Fire

- **Volunteer Fire:** To be eligible for the volunteer fire credit, a municipality must provide administrative services to its volunteer fire companies and coordinate emergency operations for those volunteer fire companies. Credit is also applied for municipalities making monetary donations to volunteer fire companies.
- **Vehicles:** To receive this service credit, a municipality must use cash or be incurring debt service on fire buildings and fire vehicles.

Environmental Services

- **Animal Management:** To fully replace the County's cost in this service area, a municipality would need to provide designated field staff, short- and long-term boarding facilities, veterinary care and related support services, such as carcass pick up and maintaining traps. Partial credit is given for providing any service that replaces a County service.

Library

- **Library:** To receive credit for library service, the municipality must operate a library facility that replaces the need for all or part of a County library.
- **Debt:** To receive this credit, a municipality must provide a facility or pay the cost of a facility used by a County library or other library that replaces all or part of the need for County library service. Credit is also given for partial use of land or easement for County library services.

Street/Traffic Signal Lighting

- **Street/Traffic Signal Lighting.** Street/traffic signal lighting includes the energy costs for utilizing street lights and the operational costs for maintaining traffic signals. Such lighting costs must replace County costs. The amount of credit given will be based on the number of street/traffic signal lighting per capita.

III. TAX DIFFERENTIAL CALCULATION PROCESS

The FY 2020 Approved Budget determines the FY 2021 Tax Differential. OMB makes the following adjustments beginning with the individual agency budgets. (The computation described below is illustrated in the Appendices to this document.) This calculation reflects the changes required by the State Truth in Taxation Law to impose two different rates for Real Property Tax and Personal Property Tax, effective in FY 2002. The impact on individual municipalities is revenue neutral.

- Step 1. Agency Budgets are adjusted by the following:
 - Indirect costs are not shown at agency levels (includes depreciation)
 - FY 2020 budget costs are reduced by non-property tax revenues directly related to service
 - FY 2020 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
 - FY 2020 services which are provided entirely by the County are eliminated
 - FY 2020 budget costs are adjusted to reflect the portion supported by General Fund Real Property Tax revenues and the portion supported by General Fund Personal Property Tax revenues.
- Step 2. FY 2020 debt service is allocated to appropriate functional categories.
- Step 3. FY 2020 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2020 Real Property Tax Base and Personal Property Tax Base, respectively.

This creates the base for the calculation of the tax differential for the individual municipalities.

HOW TO DETERMINE THE ESTIMATED TAX RELIEF OF A MUNICIPALITY (EXAMPLE)

	<u>Town X</u>	
	Real Property	Personal Property
Unadjusted Municipal Tax Rate (Service Level) for FY 2020	\$0.0722	
\$0.1805		
Unadjusted Municipal Tax Rate plus the calculated rate for each of the last 2 years (3 years total)		
\$0.1736		
\$0.4341		
Divide by 3 =	\$0.0579	\$0.1447
Equals the Tax Differential Rate for FY 2021	\$0.0579	\$0.1447
Times the Estimated Municipal Base	\$132,864,930	\$5,905,108

Divided by \$100
\$100

\$100

Equals the Total FY 2021 Estimated Tax Relief for Town X \$76,885 + \$8,545 = \$85,430

FY 2021 Property Tax Base of Town X \$132,864,930 + \$5,905,108

FY 2021 Total Property Tax Base Combined of Town X =\$138,770,038

IV. SERVICE CATEGORY DESCRIPTION

Source: Prince George's County FY 2020 Approved Operating Budget

Department of Permitting, Inspections and Enforcement

Building Plan Review

Division of Building Plan Review is staffed by 32 full-time personnel with two sections that include Building Plan Review and Health Review.

The Building Plan Review Section is responsible for the following activities:

- Commercial building plan reviews for fire, structural, electrical, mechanical, Americans with Disabilities Act compliance, energy and accessibility
- Residential building plan reviews for structural and energy compliance
- Commercial and residential sprinkler reviews
- Commercial fire alarm reviews
- Building code variances and waivers
- Administration of the Electrical Code

Staff from the Health Review Section review plans and perform inspections related to new well and septic systems, swimming pools and licensed food establishments.

Inspections

The Division of Inspections provides regulation of construction, development and grading activity in the County, with the exception of the City of Laurel. Division personnel perform inspections to assure community members and related stakeholders achieve the standards set by the community through the legislature and adopted as County law. Staffed by 70 full-time personnel, this division will include inspections of all horizontal (site grading, stormwater management, roads, bridges and utilities) and vertical (structural, electrical, mechanical, fire-life safety, energy and accessibility) elements of new development or improved projects. The Maryland Department of the Environment (MDE) delegates two-year enforcement authority to the County to conduct sediment and erosion control inspections. This authority is reviewed by the MDE on a biennial basis.

Four sections comprise this division including Site/Road Inspection, Residential Building Inspection, Commercial Building Inspection and Fire Prevention and Life Safety Inspection.

The Site/Road Inspection Section inspects horizontal related permits broken down into three districts: North, Central and South. In addition, site/road inspectors evaluate the existing infrastructure (bridges, sidewalks, driveway aprons, roadways and storm drainage structures) and make recommendations for modifications and repair of these infrastructures for inclusion in the Capital Improvement Program. Utility inspectors ensure that utility work conducted in the public

right of way is performed in a manner consistent with the County's policy and specification for utility installation and maintenance.

The Residential Building Inspection Section conducts inspections of residential construction and light commercial projects. Through the use of a combination of inspectors, staff evaluates new construction for compliance with structural, life safety, mechanical, electrical and grading requirements.

Enforcement

The Division of Enforcement is staffed by 76 full-time personnel with several sections that include Administrative Support, Residential Property Standards, and Zoning and Commercial Property Standards.

This division enforces the zoning ordinance, use and occupancy permits, anti-litter and weed ordinances, as well as the Property Maintenance Ordinance and Housing Code. It also educates residents and homeowner/civic associations about the County's community initiatives. This division's focus is on sustaining the existing structures in Prince George's County.

The Administrative Section consists of 12 staff persons including administrative aides, general clerks and public service aides who perform all administrative functions of this division.

The Residential Property Standards Section includes the Multi-Family Unit and Single-Family Unit. The function of this section is to enforce the minimum standards of the Prince George's County Housing Code. The Multi-Family Unit focuses on multi-family/common ownership housing properties. This unit responds to interior and exterior apartment complex and condominium complaints and conducts surveys. In addition, violation notices will be issued to property owners for any deficiencies noted. The Single-Family Unit focuses on single-family homes.

Department of Family Services

Aging Services Division

The Aging Services Division (Area Agency on Aging) provides information and assistance through the Maryland Access Point of Prince George's County to seniors, caregivers and persons with disabilities desiring to plan for current and future needs. Through the Senior Health Insurance Program, consumers are able to receive health insurance counseling. Additional information is provided regarding support to family caregivers including education, respite care and supplemental services. Case management services are provided to court-appointed wards, 65 years of age and older, where the Area Agency on Aging Director has been appointed as public guardian. The home delivered meals program aims to meet the nutritional needs of seniors residing in their own homes and unable to receive meals through the congregate sites due to health conditions. The Aging Services Division provides services to those seniors interested in leaving an institutionalized setting. These services include senior assisted living, respite care, adult day care and personal care. Telephone Reassurance, another community-based program, aims to reduce social isolation to homebound seniors. Likewise, the Senior Community Service

Employment Program provides unsubsidized employment enabling seniors to gain work experience. The division's intervention programs include Foster Grandparents where older volunteers are utilized as resources to work with physically, mentally, emotionally and physically handicapped children. The Ombudsman Program, another intervention service, investigates and seeks resolution of problems which affect the rights, health, safety, care and welfare of residents in long-term care settings. Advocacy is provided for those who are disabled to ensure compliance with Americans with Disabilities Act, Rehabilitation Act and Fair Housing Act.

Department of Housing and Community Development

Community Planning and Development

The Community Planning and Development (CPD) Division is responsible for the direction, planning, implementation and administration of services provided by the agency's federal entitlement programs, namely the Community Development Block Grant (CDBG), Home Investment Partnership (HOME), Emergency Solutions Grant (ESG) and the Housing Opportunities for Persons with AIDS Grant (HOPWA). The CPD Division coordinates efforts with the Housing Development Division (HDD), which is responsible for administering the CDBG Single Family Rehab Program and multi-family new construction and rehabilitation development projects. Additionally, the CPD Division coordinates with the Redevelopment Authority on programmatic, administrative and financial matters.

Office of Homeland Security

Public Safety Communications

The Public Safety Communications Division is primarily responsible for the 9-1-1 center and the support of certain public safety technology. The 9-1-1 center provides emergency call services to citizens and dispatches services to the appropriate public safety agencies.

The division also supports certain public safety technology systems including radio communications equipment, in-car cameras and the mobile data computer information system (MDCIS) maintenance.

Police Department

Patrol Services

The Bureau of Patrol encompasses seven District police stations, the Special Operations Division, the Community Services Division and the Telephone Reporting Unit. As the largest bureau within the Department, the Bureau of Patrol has the primary responsibility for the prevention and elimination of crime and unsafe acts in the County. It is responsible for 24-hour, 7-day per week patrol and operational functions throughout the County. The district stations provide intelligence-based directed patrol, implementing a proactive community policing philosophy in partnership with community residents and citizens. Also, the district stations have specialized enforcement, community response and traffic enforcement functions.

The Special Operations Division consists of the Tactical Section, Traffic Section, Canine Section, Aviation Section, National Harbor Section and Special Services Section. This division is responsible for handling high-risk incidents; conducting specialized traffic enforcement; reconstructing fatal motor vehicle crashes; searching for persons and property with the assistance of canines; and providing aerial support to police operations.

The Community Services Division coordinates outreach programs for the department. These include the Police Explorers, Volunteers in Policing (VIPs), Seniors and Law Enforcement Together (SALT), the Cora Rice Christmas Party, Toys for Tots and the Safety Patrol Education Summer Camp. This division also includes the Crossing Guard Unit. The Telephone Reporting Unit handles non-emergency calls for service that require documentation on a police report but do not need a police response to the scene.

Support Services

The Bureau of Investigation has the primary responsibility of investigating serious criminal violations of law and detecting perpetrators of crime. The bureau is divided into three major areas: The Criminal Investigation Division, the Narcotic Enforcement Division and the Regional Investigation Division. The Criminal Investigation and the Regional Investigation Divisions are responsible for 24-hour, 7-day per week operational and response functions regarding criminal investigations throughout the County.

The Criminal Investigation Division is divided into the Homicide Section, Robbery Section and Special Crimes Section. They are tasked with major crime investigations including all homicides, including "cold" cases, police-related shootings, sexual assaults, child abuse, commercial and residential robberies, financial crimes, and gun and sex offender registries.

The Narcotic Enforcement Division is comprised of the Major Narcotic and the Street Narcotic Sections. The Major Narcotic Section includes the Interdiction, Technical Operations, Conspiracy and Diversion Units. This division investigates all drug activity and organized crime.

The Regional Investigation Division is divided into the Northern, Central and Southern Regions, along with the Robbery Suppression Teams. They are tasked with investigating all other crimes in the County not assigned to the Criminal Investigation Division. The Special Investigation Section is also a part of the Regional Investigation Division and addresses critical and complex criminal investigations. It incorporates eight units: The Washington Area Vehicle Enforcement (WAVE) Team, the Fugitive Squad, the Violent Crime Recidivist Unit, the Electronic Investigation Squad, the Gang Unit, and the Organized Retail Crime, Tow Coordination and Pawn Units.

Strategic Management

The Bureau of Forensic Science & Intelligence is comprised of the following divisions: Planning and Research, Forensic Sciences Division, Intelligence Division, Crime Scene Investigation Division and Records/Property Division.

The Planning and Research Division maintains the department's policy system and researches the latest law enforcement technology.

The Forensic Sciences Division (FSD) is comprised of the Drug Analysis Laboratory, Firearms Examination Unit, Serology/DNA Laboratory and the Regional Automated Fingerprint Identification System (RAFIS). These units are responsible for the analysis of all controlled dangerous substances, firearms, DNA evidence and latent fingerprints.

The Crime Scene Investigations Division (CSID) is a highly technical and specialized group whose primary mission is the investigation of crime scenes. Their responsibilities include the collection, processing, documentation and subsequent court presentation of evidence recovered at various scenes. The CSID supports traditional investigations by conducting separate parallel investigations into evidence at a crime scene.

The Criminal Intelligence Division is comprised of the Gun Unit/ATF Task Force, Gun Registry Unit and the Crime Intelligence Unit. The primary and collective function of assigned investigators/agents is to investigate, identify and apprehend individuals in violation of firearms statutes and reduce firearm related crimes. Assigned personal also support various divisions/units by gathering intelligence to enhance their respective investigation and identify violent offenders.

The Records/Property Division has two sections. The Records Section is responsible for the maintenance of critical information, technology and mechanical systems within the department. The Property Section is responsible for maintaining the property warehouse, storing property collected by officers, some of which is evidence for criminal cases.

Volunteer Fire

The Volunteer Service Command coordinates the day-to-day operations of the County's volunteer fire companies to assist the Fire/EMS Department's response to emergency calls throughout the County.

Department of the Environment

Animal Management

The Animal Management Division licenses dogs, cats and ferrets; impounds and assists stray, vicious or sick animals; inspects holding facilities and pet stores; investigates animal cruelty complaints; and maintains animal adoption and redemption programs. Volunteer and educational programs are provided to encourage proper care and humane treatment of animals. The care and feeding of animals, maintenance of the kennel area, receiving of calls, and euthanasia services are provided under contract.

Memorial Library

Public Services

The Public Services Division includes all the services and programs that provide direct service to the public, namely the Youth Services and Circulation Departments, the Correctional Center Library and the 19 branch libraries, all under the supervision of the Chief Operating Officer for Public Services.

Support Services

The Support Services Division administers the operations of all facilities, programs and services that support the Library's ability to provide service to the public. This Division includes all the departments under the supervision of the Chief Operating Officer for Support Services including Materials Management, Facilities Management (including capital projects), Data Analysis, and Community Engagement (which includes Public Relations, Digital Services and Outreach).

Any County agency reorganizations that reallocated resources among agency divisions between fiscal 2019 and fiscal 2020 are linked accordingly in the fiscal 2021 tax differential calculations.

V. APPENDIX

I. INDIRECT COST RATE WORKSHEET

PRINCE GEORGE'S COUNTY, MARYLAND
 COUNTY WIDE COST ALLOCATION PLAN
 INDIRECT COST RATES BY DEPARTMENT (TOTAL COSTS)

Appendix I

Department	Allocated Expenses	Total Cost	Indirect Cost Rate
Circuit Court	11,404,733	16,674,629	68.40%
Treasury	567,713	2,018,543	28.12%
State's Attorney	2,357,560	13,468,155	17.50%
Housing & Community Development	2,080,864	20,822,563	9.99%
Corrections	6,173,465	68,838,619	8.97%
Sheriff	2,813,817	34,803,344	8.08%
Police	12,990,309	260,758,490	4.98%
Fire	7,717,712	128,848,693	5.99%
Environment	3,733,386	10,203,653	36.59%
Permitting, Inspection & Enforcement	3,733,386	10,203,653	36.59%
Public Works and Transportation	6,505,822	19,047,227	34.16%
General Government	6,681,998	31,413,764	21.27%
Family Services	726,549	17,861,608	4.07%
Health Department	4,023,182	68,265,079	5.89%
Homeland Security	2,692,369	26,272,211	10.25%
Social Services	1,793,536	13,124,892	13.67%
Total/Composite	75,996,401	742,625,123	10.23%

Source: Office of Finance

II. TAX DIFFERENTIAL CALCULATION WORKSHEETS

WORKSHEET 1 – FY 2020 APPROVED OPERATING BUDGET	18
WORKSHEET 2 – FY 2020 APPROVED OPERATING BUDGET – ELIGIBLE SERVICE/TAX DIFFERENTIAL CALCULATIONS	20
WORKSHEET 3 – DEBT SERVICE COMPONENTS	22
WORKSHEET 4 – REVENUE OFFSETS	23
WORKSHEET 5 – TAX YIELDS	25

FY 2020 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 1
 SOURCE: FY 2020 APPROVED OPERATING BUDGET

Appendix II

FUNCTION DEPT/ACTIVITY	FY 2020 APPROVED COMPENSATION	FY 2020 APPROVED FRINGE BENEFITS	FY 2020 APPROVED OPERATING EXPENSES	FY 2020 APPROVED CAPITAL OUTLAY	FY 2020 APPROVED RECOVERIES	FY 2020 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
GENERAL GOVERNMENT									
Executive	\$ 5,635,000	\$ 1,386,200	\$ 481,600	\$ -	\$ -	\$ 7,502,800	21.27%	\$ 1,595,900	\$ 9,098,700
Legislative	\$ 13,450,500	\$ 3,697,200	\$ 7,281,400	\$ 28,400	\$ (1,179,600)	\$ 23,568,100	21.27%	\$ 5,017,400	\$ 28,605,500
Office of Ethics and Accountability	\$ 603,800	\$ 172,700	\$ 87,600	\$ -	\$ -	\$ 864,100	21.27%	\$ 183,800	\$ 1,047,900
Personnel Board	\$ 223,800	\$ 57,300	\$ 81,500	\$ -	\$ -	\$ 362,700	21.27%	\$ 77,100	\$ 439,800
Citizen Complaint Oversight Panel	\$ 174,800	\$ 56,100	\$ 61,100	\$ -	\$ -	\$ 321,800	21.27%	\$ 68,400	\$ 390,200
People's Zoning Counsel	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	21.27%	\$ 53,200	\$ 303,200
Office of Finance	\$ 5,338,400	\$ 1,750,400	\$ 730,500	\$ -	\$ (3,478,600)	\$ 4,330,700	21.27%	\$ 921,200	\$ 5,251,900
Office of Community Relations	\$ 4,241,000	\$ 1,336,000	\$ 1,134,000	\$ -	\$ -	\$ 6,711,000	21.27%	\$ 1,427,500	\$ 8,138,500
Office of Management & Budget	\$ 2,644,000	\$ 758,800	\$ 165,300	\$ -	\$ (184,600)	\$ 3,383,500	21.27%	\$ 719,700	\$ 4,103,200
Board of License Commissioners	\$ 1,150,500	\$ 518,900	\$ 139,400	\$ -	\$ -	\$ 1,808,800	21.27%	\$ 384,700	\$ 2,193,500
Office of Law	\$ 5,748,500	\$ 1,707,800	\$ 497,000	\$ -	\$ (3,274,700)	\$ 4,970,600	21.27%	\$ 1,065,400	\$ 6,036,000
Office of Human Resources Management	\$ 6,668,500	\$ 1,777,200	\$ 3,234,100	\$ -	\$ (2,365,200)	\$ 9,566,600	21.27%	\$ 2,068,600	\$ 11,624,800
Office of Information Technology	\$ -	\$ -	\$ 1,861,900	\$ -	\$ -	\$ 1,861,900	21.27%	\$ 399,000	\$ 2,257,900
Board of Elections	\$ 4,480,500	\$ 600,400	\$ 1,040,600	\$ -	\$ -	\$ 6,121,500	21.27%	\$ 1,302,100	\$ 7,423,600
Office of Central Services	\$ 10,648,800	\$ 3,720,800	\$ 10,037,400	\$ -	\$ (1,604,900)	\$ 22,802,200	21.27%	\$ 4,850,200	\$ 27,652,400
TOTAL GENERAL GOVERNMENT	\$ 61,317,000	\$ 17,832,700	\$ 27,103,400	\$ 29,400	\$ (12,115,400)	\$ 94,174,100		\$ 20,031,500	\$ 114,205,600
COURTS AND CRIMINAL/CIVIL JUSTICE									
Circuit Court	\$ 11,847,600	\$ 3,787,300	\$ 3,807,700	\$ -	\$ (265,600)	\$ 19,377,000	68.40%	\$ 13,253,000	\$ 32,630,000
Orphans' Court	\$ 407,400	\$ 117,300	\$ 36,500	\$ -	\$ -	\$ 561,200	68.40%	\$ 383,800	\$ 945,000
Office of the State's Attorney	\$ 14,242,500	\$ 4,486,400	\$ 1,601,800	\$ -	\$ (117,800)	\$ 20,212,900	17.50%	\$ 3,538,200	\$ 23,751,100
Office of the Sheriff	\$ 28,337,800	\$ 7,626,100	\$ 6,942,500	\$ -	\$ -	\$ 52,906,400	8.08%	\$ 4,277,400	\$ 57,183,800
Department of Corrections	\$ 55,167,400	\$ 26,425,300	\$ 14,413,000	\$ 275,000	\$ (249,300)	\$ 96,034,400	8.97%	\$ 8,612,400	\$ 104,646,800
TOTAL CRIMINAL/CIVIL JUSTICE	\$ 110,102,700	\$ 52,442,400	\$ 26,901,500	\$ 275,000	\$ (632,700)	\$ 189,091,900		\$ 30,064,800	\$ 219,156,700
PUBLIC SAFETY									
POLICE DEPARTMENT									
Office of the Chief	\$ 19,412,400	\$ 10,477,300	\$ 31,259,800	\$ -	\$ (350,500)	\$ 60,799,000	4.98%	\$ 3,028,800	\$ 63,827,800
Bureau of Patrol	\$ 110,353,600	\$ 69,854,300	\$ 2,076,100	\$ 275,000	\$ -	\$ 182,559,000	4.98%	\$ 9,094,600	\$ 191,653,600
Bureau of Administration	\$ 13,055,500	\$ 5,430,300	\$ 1,181,100	\$ -	\$ -	\$ 19,648,900	4.98%	\$ 978,800	\$ 20,627,700
Bureau of Investigation	\$ 43,712,500	\$ 24,446,100	\$ 1,474,600	\$ -	\$ -	\$ 69,633,200	4.98%	\$ 3,468,800	\$ 73,102,000
Bureau of Forensic Science & Intelligence	\$ 18,828,200	\$ 9,311,600	\$ 1,124,300	\$ -	\$ -	\$ 29,262,100	4.98%	\$ 1,457,800	\$ 30,719,900
SUBTOTAL POLICE DEPARTMENT	\$ 205,360,200	\$ 119,519,600	\$ 37,086,900	\$ 275,000	\$ (350,500)	\$ 361,900,200		\$ 18,028,800	\$ 379,929,000
FIRE/EMS DEPARTMENT									
Office of the Fire Chief	\$ 2,389,000	\$ 1,400,000	\$ 100,400	\$ -	\$ -	\$ 3,889,400	5.99%	\$ 233,000	\$ 4,122,400
Administrative Services Command	\$ 3,188,500	\$ 1,300,500	\$ 3,636,400	\$ -	\$ (360,000)	\$ 7,865,400	5.99%	\$ 471,000	\$ 8,336,400
Emergency Operations Command	\$ 60,189,700	\$ 58,438,500	\$ 472,300	\$ -	\$ -	\$ 118,100,500	5.99%	\$ 8,332,400	\$ 147,442,900
Special Operations Command	\$ 20,850,400	\$ 12,614,300	\$ 3,220,000	\$ -	\$ -	\$ 36,894,700	5.99%	\$ 2,197,300	\$ 38,882,000
Volunteer Services Command	\$ 483,000	\$ 4,205,800	\$ 16,846,500	\$ -	\$ -	\$ 21,515,300	5.99%	\$ 1,288,700	\$ 22,804,000
SUBTOTAL FIRE DEPARTMENT	\$ 107,088,600	\$ 77,959,300	\$ 24,275,600	\$ -	\$ (360,000)	\$ 209,063,500		\$ 12,522,400	\$ 221,585,900
OFFICE OF HOMELAND SECURITY									
Administration	\$ 1,312,200	\$ 395,800	\$ 902,600	\$ -	\$ -	\$ 2,610,600	10.25%	\$ 267,500	\$ 2,878,100
Emergency Management Operations	\$ 682,200	\$ 188,800	\$ 184,700	\$ -	\$ -	\$ 1,063,700	10.25%	\$ 109,000	\$ 1,172,700
Public Safety Communications									
Police Dispatch	\$ 3,505,300	\$ 995,100	\$ 2,566,200	\$ -	\$ -	\$ 7,067,600	10.25%	\$ 724,300	\$ 7,791,900
Fire Dispatch	\$ 1,777,800	\$ 505,200	\$ 1,488,100	\$ -	\$ -	\$ 3,781,200	10.25%	\$ 387,500	\$ 4,168,700
911 Dispatch	\$ 6,820,600	\$ 1,939,200	\$ 9,745,300	\$ -	\$ -	\$ 18,504,100	10.25%	\$ 1,888,300	\$ 20,400,400
Other Communications	\$ 1,562,000	\$ 443,900	\$ 1,023,500	\$ -	\$ -	\$ 3,029,400	10.25%	\$ 310,500	\$ 3,339,900
Subtotal Public Safety Communications	\$ 13,667,300	\$ 3,883,400	\$ 14,833,100	\$ -	\$ -	\$ 32,382,300	10.25%	\$ 3,318,500	\$ 35,700,800
SUBTOTAL HOMELAND SECURITY	\$ 15,870,200	\$ 4,468,000	\$ 15,820,400	\$ -	\$ -	\$ 36,656,600		\$ 3,695,000	\$ 40,351,600
TOTAL PUBLIC SAFETY	\$ 328,119,000	\$ 201,844,900	\$ 77,291,900	\$ 275,000	\$ (610,500)	\$ 607,020,300		\$ 34,246,300	\$ 641,266,600

FUNCTION DEPT/ACTIVITY	FY 2020 APPROVED		FY 2020 APPROVED		FY 2020 APPROVED		FY 2020 APPROVED		INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
	COMPENSATION	FRINGE BENEFITS	OPERATING EXPENSES	CAPITAL OUTLAY	RECOVERIES	TOTAL AGENCY	TOTAL AGENCY	TOTAL AGENCY			
PUBLIC WORKS AND THE ENVIRONMENT											
SOIL CONSERVATION DISTRICT	\$ 1,230,900	\$ 394,000	\$ 64,700	\$ -	\$ (1,879,600)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
DEPARTMENT OF THE ENVIRONMENT											
Office of the Director	\$ 1,420,800	\$ 774,600	\$ 86,400	\$ -	\$ (2,055,400)	\$ 228,400	\$ -	\$ -	36.59%	\$ 83,600	\$ 312,000
Administrative Services	\$ 1,738,800	\$ 557,900	\$ 253,900	\$ -	\$ (2,300,200)	\$ 255,400	\$ -	\$ -	36.59%	\$ 83,400	\$ 348,800
Animal Management	\$ 3,603,200	\$ 1,034,500	\$ 1,037,300	\$ -	\$ (1,495,100)	\$ 4,179,900	\$ -	\$ -	36.59%	\$ 1,529,400	\$ 5,708,300
SUBTOTAL ENVIRONMENT	\$ 6,762,800	\$ 2,367,000	\$ 1,384,600	\$ -	\$ (5,850,700)	\$ 4,663,700	\$ -	\$ -		\$ 1,706,400	\$ 6,370,100
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION											
Office of the Director	\$ 983,800	\$ 370,900	\$ 205,600	\$ -	\$ (718,500)	\$ 841,900	\$ -	\$ -	34.16%	\$ 287,600	\$ 1,129,500
Highway Maintenance	\$ 7,105,900	\$ 2,678,900	\$ 15,664,300	\$ -	\$ (13,726,800)	\$ 11,722,200	\$ -	\$ -	34.16%	\$ 4,003,900	\$ 15,726,100
Office of Administrative Services	\$ 681,000	\$ 260,500	\$ 103,000	\$ -	\$ (409,000)	\$ 645,500	\$ -	\$ -	34.16%	\$ 220,500	\$ 866,000
Transportation	\$ 3,668,400	\$ 1,486,500	\$ 37,816,500	\$ 8,708,400	\$ (50,815,300)	\$ 1,378,500	\$ -	\$ -	34.16%	\$ 470,800	\$ 1,849,300
Project Management	\$ 2,513,600	\$ 947,500	\$ 291,200	\$ -	\$ (2,898,300)	\$ 886,000	\$ -	\$ -	34.16%	\$ 295,800	\$ 1,181,800
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$ 15,263,800	\$ 5,754,300	\$ 54,083,600	\$ 8,708,400	\$ (68,356,000)	\$ 15,454,100	\$ -	\$ -		\$ 5,278,600	\$ 20,732,700
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT											
Office of the Director	\$ 3,512,400	\$ 1,145,400	\$ 430,900	\$ -	\$ (2,004,400)	\$ 3,094,300	\$ -	\$ -	36.59%	\$ 1,128,500	\$ 4,212,800
Permitting and Licensing	\$ 2,494,900	\$ 860,100	\$ 3,879,600	\$ -	\$ (3,879,000)	\$ 3,255,600	\$ -	\$ -	36.59%	\$ 1,191,200	\$ 4,446,800
Site/Road Plan Review	\$ 3,418,900	\$ 1,128,600	\$ 215,500	\$ -	\$ (4,049,400)	\$ 714,600	\$ -	\$ -	36.59%	\$ 261,500	\$ 976,100
Building Plan Review	\$ 2,493,000	\$ 807,700	\$ 208,400	\$ -	\$ (2,035,300)	\$ 1,473,900	\$ -	\$ -	36.59%	\$ 539,200	\$ 2,013,000
Inspections	\$ 4,463,000	\$ 1,437,100	\$ 643,800	\$ -	\$ (3,608,500)	\$ 2,735,400	\$ -	\$ -	36.59%	\$ 1,000,800	\$ 4,736,200
Enforcement	\$ 4,887,900	\$ 1,555,700	\$ 2,048,800	\$ -	\$ (7,635,000)	\$ 855,400	\$ -	\$ -	36.59%	\$ 313,000	\$ 1,168,400
SUBTOTAL PERMITTING, INSPECTION & ENFOR	\$ 21,271,100	\$ 6,934,600	\$ 7,423,000	\$ -	\$ (23,511,600)	\$ 12,119,100	\$ -	\$ -		\$ 4,434,200	\$ 16,553,300
TOTAL PUBLIC WORKS, PERMITTING, & THE EN	\$ 44,529,600	\$ 15,439,800	\$ 62,857,900	\$ 8,708,400	\$ (69,397,900)	\$ 32,236,900	\$ -	\$ -		\$ 11,419,200	\$ 43,656,100
EDUCATION & LIBRARY											
Board of Education	\$ 1,323,717,100	\$ 486,819,600	\$ 348,802,400	\$ 13,783,800	\$ -	\$ 2,183,122,800	\$ -	\$ -	0.00%	\$ -	\$ 2,183,122,800
Community College	\$ 69,397,600	\$ 18,737,300	\$ 33,146,600	\$ 3,390,900	\$ -	\$ 124,672,400	\$ -	\$ -	0.00%	\$ -	\$ 124,672,400
Memorial Library	\$ 19,413,400	\$ 4,542,400	\$ 9,147,700	\$ 100,000	\$ -	\$ 33,203,500	\$ -	\$ -	0.00%	\$ -	\$ 33,203,500
TOTAL EDUCATION & LIBRARY	\$ 1,412,528,100	\$ 520,099,300	\$ 391,096,700	\$ 17,274,700	\$ -	\$ 2,340,998,800	\$ -	\$ -		\$ -	\$ 2,340,998,800
HUMAN SERVICES											
Health Department	\$ 15,944,500	\$ 5,548,700	\$ 7,260,200	\$ -	\$ (2,388,500)	\$ 26,366,900	\$ -	\$ -	5.89%	\$ 1,553,900	\$ 27,920,800
Department of Social Services	\$ 2,775,600	\$ 632,300	\$ 2,595,100	\$ -	\$ -	\$ 6,003,000	\$ -	\$ -	13.67%	\$ 820,300	\$ 6,823,300
Department of Family Services (w/o Aging Division)	\$ 1,516,900	\$ 467,100	\$ 1,845,400	\$ -	\$ -	\$ 3,829,400	\$ -	\$ -	4.07%	\$ 155,800	\$ 3,985,200
Aging Services Division	\$ 1,065,000	\$ 325,000	\$ 662,400	\$ -	\$ -	\$ 2,072,400	\$ -	\$ -	4.07%	\$ 84,300	\$ 2,156,700
Housing & Community Development	\$ 2,810,700	\$ 955,600	\$ 824,400	\$ -	\$ -	\$ 4,860,700	\$ -	\$ -	9.89%	\$ 488,800	\$ 5,169,500
TOTAL HUMAN SERVICES	\$ 24,102,700	\$ 7,928,700	\$ 13,317,500	\$ -	\$ (2,388,500)	\$ 42,962,400	\$ -	\$ -		\$ 3,083,100	\$ 46,045,500
NON DEPARTMENTAL											
Debt Service	\$ -	\$ -	\$ 136,594,300	\$ -	\$ -	\$ 136,594,300	\$ -	\$ -	0.00%	\$ -	\$ 136,594,300
Street Lighting/Traffic Signal	\$ -	\$ -	\$ 3,700,000	\$ -	\$ -	\$ 3,700,000	\$ -	\$ -	0.00%	\$ -	\$ 3,700,000
Transfers & Grants	\$ -	\$ -	\$ 60,471,100	\$ -	\$ -	\$ 60,471,100	\$ -	\$ -	0.00%	\$ -	\$ 60,471,100
Other	\$ -	\$ -	\$ 124,740,000	\$ -	\$ -	\$ 124,740,000	\$ -	\$ -	0.00%	\$ -	\$ 124,740,000
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
TOTAL NON DEPT.	\$ -	\$ -	\$ 325,605,400	\$ -	\$ -	\$ 325,605,400	\$ -	\$ -		\$ -	\$ 325,605,400
GRAND TOTAL GENERAL FUND	\$ 1,950,668,100	\$ 815,694,600	\$ 924,173,300	\$ 26,565,500	\$ (115,143,000)	\$ 3,631,989,800	\$ -	\$ -		\$ 95,844,900	\$ 3,730,834,700

FY 2020 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 2
 SOURCE: FY 2020 APPROVED OPERATING BUDGET

Appendix B
 41.67% 4.38%

\$ 8,187,180 \$ 317,235

FUNCTION DEPARTMENT	OPERATING	SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	COUNTY-WIDE SERVICE	ELIGIBLE SERVICE	REAL PROPERTY TAX RATE - DIFFERENTIAL	PERSONAL PROPERTY TAX RATE - EQUIVALENT	REAL PROPERTY ACTUAL PERCENT	PERSONAL PROPERTY ACTUAL PERCENT	REAL PROPERTY ACTUAL PERCENT	PERSONAL PROPERTY ACTUAL PERCENT
GENERAL GOVERNMENT													
Executive	\$ 6,066,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ 28,605,500	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Ethics and Accountability	\$ 1,047,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Board	\$ 439,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citizen Complaint Oversight Panel	\$ -	\$ 390,200	\$ -	\$ -	\$ 390,200	\$ 390,200	\$ 390,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
People's Zoning Counsel	\$ -	\$ 303,200	\$ -	\$ 250,000	\$ 53,200	\$ 53,200	\$ 53,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Finance	\$ 5,251,600	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Relations	\$ -	\$ 8,138,500	\$ -	\$ -	\$ 8,138,500	\$ 8,138,500	\$ 8,138,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Management & Budget	\$ 4,103,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of License Commissioners	\$ -	\$ 2,193,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Law	\$ 5,674,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Human Resources Management	\$ 11,624,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Information Technology	\$ 2,257,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Elections	\$ -	\$ 7,423,600	\$ -	\$ 11,000	\$ 7,412,600	\$ 7,412,600	\$ 7,412,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Central Services	\$ 27,652,400	\$ -	\$ -	\$ 2,389,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL GOVERNMENT	\$ 95,756,600	\$ 18,449,000	\$ -	\$ 5,523,200	\$ 15,964,500	\$ 15,964,500	\$ 15,964,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COURTS AND CRIMINAL/CIVIL JUSTICE													
Circuit Court	\$ -	\$ 32,630,000	\$ -	\$ 1,692,000	\$ 30,938,000	\$ 30,938,000	\$ 30,938,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ophans' Court	\$ -	\$ 645,000	\$ -	\$ -	\$ 645,000	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the State's Attorney	\$ -	\$ 23,751,100	\$ -	\$ -	\$ 23,751,100	\$ 23,751,100	\$ 23,751,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Sheriff	\$ -	\$ 57,183,600	\$ -	\$ 3,366,600	\$ 53,817,000	\$ 53,817,000	\$ 53,817,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department of Corrections	\$ -	\$ 104,646,800	\$ -	\$ 149,700	\$ 104,497,100	\$ 104,497,100	\$ 104,497,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CRIMINAL JUSTICE	\$ -	\$ 216,156,700	\$ -	\$ 5,238,100	\$ 213,918,600	\$ 213,918,600	\$ 213,918,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY													
POLICE DEPARTMENT													
Office of the Chief	\$ -	\$ 63,827,800	\$ -	\$ -	\$ 63,827,800	\$ 63,827,800	\$ 63,827,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Patrol	\$ -	\$ 191,663,600	\$ 316,101,900	\$ 17,815,500	\$ 173,889,100	\$ 21,177,400	\$ 152,660,700	\$ 0.1655	\$ -	\$ 4,8122	\$ 0.0777	\$ 0.2108	\$ -
Bureau of Administration	\$ -	\$ 20,625,700	\$ -	\$ 20,625,700	\$ 20,625,700	\$ 20,625,700	\$ 20,625,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Investigation	\$ -	\$ 73,102,100	\$ -	\$ 73,102,100	\$ 73,102,100	\$ 73,102,100	\$ 73,102,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Forensic Science & Intelligence	\$ -	\$ 30,719,600	\$ -	\$ 30,719,600	\$ 30,719,600	\$ 30,719,600	\$ 30,719,600	\$ 0.0070	\$ -	\$ 1,7298	\$ 0.0279	\$ 0.0758	\$ -
SUBTOTAL POLICE DEPARTMENT	\$ -	\$ 379,629,100	\$ 316,101,900	\$ 17,815,500	\$ 362,113,600	\$ 132,965,700	\$ 229,127,900	\$ 0.0264	\$ 0.2769	\$ 0.6808	\$ 0.1110	\$ 0.0598	\$ 0.3164
FIRE DEPARTMENT													
Office of the Fire Chief	\$ -	\$ 4,122,400	\$ -	\$ -	\$ 4,122,400	\$ 4,122,400	\$ 4,122,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Services Command	\$ -	\$ 8,334,400	\$ -	\$ 8,334,400	\$ 8,334,400	\$ 8,334,400	\$ 8,334,400	\$ 0.0102	\$ -	\$ 0.2627	\$ 0.0043	\$ 0.0115	\$ -
Emergency Operations Command	\$ -	\$ 147,442,600	\$ -	\$ 10,736,000	\$ 136,707,600	\$ 136,707,600	\$ 136,707,600	\$ 0.1670	\$ -	\$ 4,3064	\$ 0.0699	\$ 0.1888	\$ -
Special Operations Command	\$ -	\$ 38,662,200	\$ -	\$ 36,614,200	\$ 36,614,200	\$ 36,614,200	\$ 36,614,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volunteer Services Command	\$ -	\$ 22,604,000	\$ -	\$ 16,175,500	\$ 16,668,500	\$ 16,668,500	\$ 16,668,500	\$ 0.0204	\$ -	\$ 0.5290	\$ 0.0065	\$ 0.0230	\$ -
SUBTOTAL FIRE DEPARTMENT	\$ -	\$ 221,565,600	\$ -	\$ 19,120,500	\$ 202,465,100	\$ 36,614,200	\$ 161,728,900	\$ 0.1976	\$ 0.6721	\$ 0.0824	\$ 0.0824	\$ 0.2233	\$ 0.4381
HOMELAND SECURITY													
Administration	\$ -	\$ 2,678,100	\$ -	\$ -	\$ 2,678,100	\$ 2,678,100	\$ 2,678,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Operations	\$ -	\$ 1,172,700	\$ -	\$ 1,172,700	\$ 1,172,700	\$ 1,172,700	\$ 1,172,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Communications	\$ -	\$ 21,215,963	\$ -	\$ 4,487,464	\$ 16,727,869	\$ -	\$ 16,727,869	\$ 0.0024	\$ -	\$ 0.5273	\$ 0.0065	\$ 0.0231	\$ -
Police dispatch	\$ -	\$ 11,145,637	\$ -	\$ 2,332,406	\$ 8,813,231	\$ -	\$ 8,813,231	\$ 0.0108	\$ -	\$ 0.2778	\$ 0.0045	\$ 0.0122	\$ -
Fire dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 dispatch	\$ -	\$ 3,339,600	\$ -	\$ -	\$ 3,339,600	\$ 3,339,600	\$ 3,339,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other communications	\$ -	\$ 35,700,900	\$ -	\$ 6,816,600	\$ 28,884,300	\$ 3,339,600	\$ 25,541,100	\$ 0.0312	\$ -	\$ 0.6051	\$ 0.0130	\$ 0.0363	\$ -
Subtotal Public Safety Communications	\$ -	\$ 39,751,700	\$ -	\$ 6,816,600	\$ 32,831,800	\$ 7,390,700	\$ 25,541,100	\$ 0.0312	\$ -	\$ 0.8051	\$ 0.0130	\$ 0.0363	\$ -
SUBTOTAL HOMELAND SECURITY	\$ -	\$ 641,266,700	\$ -	\$ 43,755,900	\$ 597,510,800	\$ 176,990,600	\$ 416,397,600	\$ 0.5087	\$ 12,5968	\$ 0.2120	\$ 0.5750	\$ 0.3853	\$ 0.4381
TOTAL PUBLIC SAFETY	\$ -	\$ 641,266,700	\$ -	\$ 43,755,900	\$ 597,510,800	\$ 176,990,600	\$ 416,397,600	\$ 0.5087	\$ 12,5968	\$ 0.2120	\$ 0.5750	\$ 0.3853	\$ 0.4381

FUNCTION DEPT/ACTIVITY	OPERATING	SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	SERVICE COUNTY-WIDE	ELIGIBLE SERVICE	TAX RATE DIFFERENTIAL	TAX RATE** EQUIVALENT	Real Property ACTUAL PERCENT	Personal Property ACTUAL PERCENT	Appendix B
PUBLIC WORKS AND THE ENVIRONMENT												
SOIL CONSERVATION DISTRICT												
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
DEPARTMENT OF THE ENVIRONMENT												
Office of the Director	\$ -	\$ 312,000	\$ 6,053,100	\$ -	\$ 312,000	\$ 1,129,500	\$ 312,000	\$ -	\$ -	\$ -	\$ -	41.87%
Administrative Services	\$ -	\$ 348,800	\$ 389,764	\$ 155,300	\$ 103,500	\$ 15,256,200	\$ 103,500	\$ -	\$ -	\$ -	\$ -	41.87%
Animal Management	\$ -	\$ 5,709,300	\$ 6,003,336	\$ 105,100	\$ 5,804,200	\$ -	\$ -	\$ 0.0088	\$ 0.1767	\$ 0.0023	\$ 0.0077	41.87%
SUBTOTAL ENVIRONMENT	\$ -	\$ 6,370,100	\$ 6,370,100	\$ 260,400	\$ 6,109,700	\$ -	\$ -	\$ 0.0088	\$ 0.1767	\$ 0.0023	\$ 0.0077	41.87%
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION												
Office of the Director	\$ -	\$ 1,129,500	\$ -	\$ -	\$ 1,129,500	\$ 1,129,500	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Highway Maintenance	\$ -	\$ 15,726,100	\$ 16,632,209	\$ 469,800	\$ 15,262,400	\$ 15,262,400	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Office of Administrative Services	\$ -	\$ 866,000	\$ 915,897	\$ -	\$ 866,000	\$ 866,000	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Transportation	\$ -	\$ 1,849,300	\$ 1,855,853	\$ -	\$ 1,849,300	\$ 1,849,300	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Project Management	\$ -	\$ 1,161,800	\$ 1,225,741	\$ -	\$ 1,161,800	\$ 1,161,800	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$ -	\$ 20,732,700	\$ 20,732,700	\$ 469,600	\$ 20,263,100	\$ 20,263,100	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT												
Office of the Director	\$ -	\$ 4,212,800	\$ 4,455,534	\$ -	\$ 4,212,800	\$ 4,212,800	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Permitting and Licensing	\$ -	\$ 4,446,800	\$ 4,703,016	\$ 32,177,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Site/Road Plan Review	\$ -	\$ 976,100	\$ 1,032,341	\$ -	\$ 976,100	\$ -	\$ 976,100	\$ 0.0012	\$ 0.0308	\$ 0.0005	\$ 0.0013	41.87%
Building Plan Review	\$ -	\$ 2,013,000	\$ 2,123,965	\$ -	\$ 2,013,000	\$ 2,013,000	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Inspections	\$ -	\$ 3,736,200	\$ 3,851,473	\$ -	\$ 3,736,200	\$ 3,736,200	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Enforcement	\$ -	\$ 1,168,400	\$ 1,235,721	\$ 1,589,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
SUBTOTAL PERMITTING, INSPECTION & ENFORCE	\$ -	\$ 16,563,300	\$ 17,507,070	\$ 33,766,300	\$ 10,938,100	\$ 9,892,000	\$ 976,100	\$ 0.0012	\$ 0.0308	\$ 0.0005	\$ 0.0013	41.87%
TOTAL PUBLIC WORKS, PERMITTING, & ENVT.	\$ -	\$ 43,556,100	\$ 44,609,870	\$ 34,496,600	\$ 37,310,600	\$ 30,224,600	\$ 7,085,800	\$ 0.0080	\$ 0.2075	\$ 0.0033	\$ 0.0060	41.87%
EDUCATION & LIBRARY												
Board of Education	\$ -	\$ 2,183,122,600	\$ -	\$ 1,677,206,100	\$ 605,913,800	\$ 605,913,800	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Community College	\$ -	\$ 124,672,400	\$ -	\$ 80,750,100	\$ 43,922,300	\$ 43,922,300	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Memorial Library	\$ -	\$ 33,203,500	\$ -	\$ 9,075,300	\$ 24,128,200	\$ -	\$ 24,128,200	\$ 0.0295	\$ 0.7608	\$ 0.0123	\$ 0.0333	41.87%
TOTAL EDUCATION & LIBRARY	\$ -	\$ 2,340,998,500	\$ -	\$ 1,767,034,500	\$ 673,894,300	\$ 549,836,100	\$ 24,128,200	\$ 0.0295	\$ 0.7608	\$ 0.0123	\$ 0.0333	41.87%
HUMAN SERVICES												
Health Department	\$ -	\$ 27,620,800	\$ -	\$ 12,245,000	\$ 15,375,800	\$ 15,375,800	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Social Services	\$ -	\$ 6,623,300	\$ -	\$ 242,100	\$ 6,881,200	\$ 6,881,200	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Family Services (w/o Aging)	\$ -	\$ 3,985,200	\$ -	\$ -	\$ 3,985,200	\$ 3,985,200	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Aging	\$ -	\$ 2,166,700	\$ -	\$ -	\$ 2,166,700	\$ 538,600	\$ 1,617,600	\$ 0.0020	\$ 0.0510	\$ 0.0008	\$ 0.0022	41.87%
Housing & Community Development	\$ -	\$ 5,169,500	\$ -	\$ 814,900	\$ 4,354,600	\$ -	\$ 4,354,600	\$ 0.0056	\$ 0.1433	\$ 0.0023	\$ 0.0063	41.87%
TOTAL HUMAN SERV.	\$ -	\$ 46,045,500	\$ -	\$ 13,102,000	\$ 32,943,500	\$ 28,781,100	\$ 6,162,400	\$ 0.0076	\$ 0.1643	\$ 0.0031	\$ 0.0085	41.87%
NON DEPARTMENTAL												
Debt Service	\$ -	\$ 136,694,300	\$ -	\$ 3,145,400	\$ 133,448,900	\$ 68,658,700	\$ 66,460,200	\$ 0.0812	\$ 2.0659	\$ 0.0338	\$ 0.0918	41.87%
Street Lighting/Traffic Signal	\$ -	\$ 3,700,000	\$ -	\$ 3,700,000	\$ -	\$ -	\$ 3,700,000	\$ 0.0045	\$ 0.1166	\$ 0.0019	\$ 0.0051	41.87%
Grants and Transfers	\$ -	\$ 60,471,100	\$ -	\$ 855,700	\$ 59,615,400	\$ 59,612,400	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Other	\$ -	\$ 124,740,000	\$ -	\$ 1,600,000	\$ 123,140,000	\$ 123,140,000	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41.87%
TOTAL NON DEPT.	\$ -	\$ 325,505,400	\$ -	\$ 5,604,100	\$ 319,801,300	\$ 246,711,100	\$ 70,180,200	\$ 0.0857	\$ 2.2125	\$ 0.0357	\$ 0.0869	41.87%
GRAND TOTAL GENERAL FUND	\$ 95,758,600	\$ 3,835,078,200	\$ 685,876,570	\$ 1,874,754,400	\$ 1,791,543,600	\$ 1,263,458,600	\$ 523,964,400	\$ 0.6395	\$ 15.9747	\$ 0.2694	\$ 0.7227	41.87%

*Based on State Report (Constant Yield) **Based on State Personal Property Reports

FY 2020 TAX DIFFERENTIAL CALCULATION WORKSHEETS

WORKSHEET 3

SOURCE: FY 2020 APPROVED OPERATING BUDGET

DEBT SERVICE COMPONENTS

	PRINCIPAL	INTEREST	TOTAL	LESS REVENUE	LESS INTEREST & PREMIUM INCOME	ADJUSTED DEBT SERVICE	ELIGIBLE TAX DIFF.	EQUIVALENT TAX RATE (Real)	EQUIVALENT TAX RATE (Personal)	ACTUAL RATE (Real)	ACTUAL RATE (Personal)
Schools (GOBs)	\$ 44,506,100	\$ 22,721,900	\$ 67,228,000	\$ (39,604,700)	\$	\$ 27,333,300	\$	\$8,187,180	\$317,235		
Schools (O-bonds)	\$ 3,149,700	\$ -	\$ 3,149,700			\$ 3,149,700					
Mass Transit	\$ 853,700	\$ 195,400	\$ 1,049,100	\$ (1,049,000)		\$ 100					
Roads	\$ 32,600,100	\$ 18,045,400	\$ 49,545,500	\$ (3,145,400)		\$ 48,400,100	\$ 48,400,100	\$ 0.0687	\$ 1.4626	\$ 0.0238	\$ 0.0641
Public Buildings	\$ 21,118,800	\$ 11,451,700	\$ 32,570,500			\$ 32,570,500					
Fire	\$ 3,816,800	\$ 1,807,300	\$ 5,724,100			\$ 5,724,100	\$ 5,724,100	\$ 0.0070	\$ 0.1805	\$ 0.0029	\$ 0.0079
Community College	\$ 5,783,400	\$ 5,482,300	\$ 11,245,700			\$ 11,245,700					
Correctional Facilities	\$ 3,211,600	\$ 1,698,900	\$ 5,178,500			\$ 5,178,500					
Library	\$ 5,340,000	\$ 3,284,100	\$ 8,604,100			\$ 8,604,100	\$ 8,604,100	\$ 0.0105	\$ 0.2712	\$ 0.0044	\$ 0.0119
Health	\$ 588,200	\$ 449,800	\$ 1,038,000			\$ 1,038,000					
Police	\$ 2,893,000	\$ 2,858,300	\$ 5,761,300			\$ 5,761,300	\$ 5,761,300	\$ 0.0070	\$ 0.1818	\$ 0.0029	\$ 0.0080
Hospital		\$ -	\$ -			\$ -					
MILA Debt		\$ -	\$ -			\$ -					
Local Government Insurance Trust (LGIT) Debt		\$ -	\$ -			\$ -					
Current Year Bond Sale/Refinancing	\$ 631,200	\$ 5,377,900	\$ 6,009,100			\$ 6,009,100					
IRS Subsidy		\$ -	\$ -		\$ (2,368,100)	\$ (2,368,100)					
Bond Premiums		\$ -	\$ -		\$ (17,188,700)	\$ (17,188,700)					
GRAND TOTAL	\$ 124,500,800	\$ 72,602,000	\$ 197,102,800	\$ (44,099,100)	\$ (19,554,800)	\$ 133,448,900	\$ 66,490,200	\$ 0.0812	\$ 2.0959	\$ 0.0338	\$ 0.0919

FY 2020 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 4
 SOURCE: FY 2020 APPROVED OPERATING BUDGET
 REVENUE OFFSETS

Appendix II

SERVICES ELIGIBLE FOR DIFFERENTIAL	REVENUE DESCRIPTION	TOTAL
Public Works		
	Engineering (M-NCPPC)	\$ 469,900
Total Public Works		<u>\$ 469,900</u>
Homeland Security		
Public Safety Communications	911 Fees	\$ 6,819,900
Total Homeland Security		<u>\$ 6,819,900</u>
Police		
Patrol	State Police Aid Grant	\$ 11,238,500
	Contractual Police Services	\$ 1,540,000
	Speed Cameras	\$ 5,037,000
Total Police		<u>\$ 17,815,500</u>
Fire		
	Misc. Sales	\$ 5,000
	Contractual Fire Services	\$ 400,000
	Speed Cameras	\$ 1,863,000
	Fees for Emergency Transportation and Related Svcs (General)	\$ 10,735,000
	Fees for Emergency Transportation and Related Svcs (Volunteer)	\$ 6,117,500
Emergency Operations		\$ 6,117,500
Total Fire		<u>\$ 19,120,500</u>
Library		
	State Aid/Fines	\$ 9,075,300
Total Library		<u>\$ 9,075,300</u>
Environment		
	Animal Registrations (licenses)	\$ 105,100
Animal Control	Animal Licenses	\$ 155,300
	Water and Sewer Planning (MNCPPC)	\$ 155,300
Total Environment		<u>\$ 260,400</u>

Permitting, Inspections and Enforcement			
	Engineering (M-NCPPC)	\$	469,900
Site/Road Plan Review	Permits/Inspection (M-NCCPC)	\$	856,200
Permits and Licensing	Building/Grading Permits	\$	20,787,700
	Other Permits/Inspection/Business Licenses	\$	3,893,900
	Business Licenses (Other)	\$	932,300
	Enforcement (MNCPPC)	\$	1,589,000
	Street Use Permits	\$	5,227,200
Total Permitting, Inspections and Enforcement		\$	33,756,200
Housing and Community Development			
	Redevelopment Division (M-NCPPC)	\$	614,900
Total Housing and Community Development		\$	614,900
Subtotal Revenue Offsets		\$	87,932,600
	WSTC	\$	1,049,000
Debt Offsets	Highway User	\$	3,145,400
		\$	4,194,400
TOTAL OFFSETS		\$	92,127,000
NET GF REVENUES		\$	2,053,384,100
REAL PROPERTY TAXES		\$	855,729,600
REAL PROPERTY TAX SHARE			41.67%
PERSONAL PROPERTY TAXES		\$	89,943,200
PERSONAL PROPERTY TAX SHARE			4.38%
TOTAL PROPERTY TAXES		\$	945,672,800
TOTAL PROPERTY TAX SHARE			100.00%

Personal Property
Tax Rate

	FY20 Utility	FY20 Business	FY20 Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield	Personal Property Tax Rate
Bervyn Hgts.	14,984,000	4,000,000	18,984,000	0.311	2.189	415,560	\$2.50
Bladensburg	8,286,000	9,000,000	17,286,000	0.326	2.174	375,363	
Bowie	51,835,000	84,000,000	135,835,000	0.367	2.133	2,897,361	
Brentwood	2,663,000	1,700,000	4,363,000	0.187	2.313	100,916	
Capitol Hgts.	5,328,000	8,600,000	13,928,000	0.277	2.223	309,619	
Cheverly	12,163,000	4,470,000	16,633,000	0.326	2.174	361,601	
College Park	45,582,000	53,000,000	98,582,000	0.083	2.417	2,382,727	
Colmar Manor	1,327,000	1,100,000	2,427,000	0.253	2.247	54,535	
Cottage City	1,835,000	2,160,000	3,995,000	0.226	2.274	90,846	
District Hls.	5,027,000	1,908,000	6,935,000	0.322	2.178	151,044	
Eagle Harbor	176,000	0	176,000	0.008	2.492	4,386	
Edmonston	1,865,000	5,300,000	7,165,000	0.234	2.266	162,359	
Fairmount Heights	1,385,000	290,000	1,675,000	0.202	2.298	38,492	
Forest Hgts.	2,960,000	810,000	3,770,000	0.176	2.324	87,615	
Glenarden	2,926,000	6,500,000	9,426,000	0.284	2.216	208,880	
Greenbelt	19,243,000	50,900,000	70,143,000	0.379	2.121	1,487,733	
Hyattsville	40,371,000	41,000,000	81,371,000	0.361	2.139	1,740,526	
Landover Hills	2,126,000	1,500,000	3,626,000	0.209	2.291	83,072	
Laurel	35,212,000	58,000,000	93,212,000	0.443	2.057	1,917,371	
Morningside	1,640,000	1,210,000	2,850,000	0.193	2.307	65,750	
Mount Rainier	3,665,000	2,890,000	6,555,000	0.348	2.152	141,064	
New Carrollton	6,146,000	8,900,000	15,046,000	0.296	2.204	331,614	
N. Brentwood	595,000	310,000	905,000	0.012	2.488	22,516	
Riverdale Park	9,909,000	17,850,000	27,759,000	0.328	2.172	602,925	
Seat Pleasant	5,373,000	3,600,000	8,973,000	0.288	2.212	198,483	
University Park	2,545,000	240,000	2,785,000	0.325	2.175	60,574	
Upper Marlboro	23,911,000	5,100,000	29,011,000	0.185	2.315	671,605	
Unincorporated area	1,283,773,000	1,290,000,000	2,573,773,000	0.000	2.500	64,344,325	
TOTAL	1,592,831,000	1,664,338,000	3,257,169,000			79,308,860	FY20 personal property tax yield total

\$818,718,021 FY20 real property tax yield total
From FY20 Constant Yield Tax Rate Report to Treasurer

Source: Prince George's County Personal Property Base, State Department of Assessments and Taxation

III. FY 2021 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM

MUNICIPALITY: **Municipality**

Appendix III

Calculation Source: Prince George’s County FY 2020 Approved Operating Budget and Municipality FY 2020 Adopted Operating Budget

Instructions:

- (1) Please click on the yellow areas below and fill in the requested information. For “Municipality”, click on the down arrow to select your municipality from the drop-down list.
- (2) Please click to fill in a percentage in the yellow highlighted areas in the chart below. After clicking on the area, you should see a drop down box with an arrow. Click on the arrow to select the correct percentage. Identify the degree (0% to 100% with 10% increments) that the services listed below ARE NOT PROVIDED BY THE COUNTY GOVERNMENT TO RESIDENTS OF YOUR MUNICIPALITY AND WHICH YOUR MUNICIPALITY PROVIDES IN LIEU OF THE COUNTY SERVICE.
- (3) If you need to revise a percentage in the highlighted areas, please double-click on the area and enter the correct percentage. Please note that the differential rates will *not* change to reflect the revised percentage(s). **To show the real and personal property tax differential rates, highlight the entire table and press F9.**
- (4) Please provide your FY 2019 adopted budget, FY 2020 adopted budget, and other supporting documentation. Note: No requests will be considered without appropriate documents. Prior year granted service degree does not serve as the base for the FY 2021 decision. All rates are in cents.
- (5) Please submit the completed form via email to Latasha Coates at lcoates@co.pg.md.us by **Wednesday, November 6, 2019**. ELECTRONIC REQUEST FORM SUBMISSION IS REQUIRED. BACKUP DOCUMENTATION CAN BE SENT THROUGH REGULAR MAIL IF AN ELECTRONIC VERSION IS NOT AVAILABLE. Please send mail to: Office of Management and Budget, Attn: Latasha Coates, 1301 McCormick Drive, Suite 4200, Largo, MD 20774.

OMB Contacts: Stanley A. Earley, Budget Director 301-952-3218
Latasha Coates, Budget Management Analyst 301-952-5141

Preparer Name Click here to enter text.
Title Click here to enter text.
Municipality **Municipality**
Mailing Address Click here to enter text.
Phone Click here to enter text.
Email Address Click here to enter text.
Date Click here to enter a date.

MUNICIPALITY: *Municipality*

Service Category	County Real Property Tax Rate Equivalent (a)	County Personal Property Tax Rate Equivalent (b)	Degree of Service Provided by Municipality in lieu of County (c)	Real Property Tax Differential Rate (d) = (a) x (c)	Personal Property Tax Differential Rate (e) = (b) x (c)
PUBLIC WORKS/PERMITTING/INSPECTIONS					
Engineering	0.05	0.13	<i>Percentage</i>	0.00	0.00
Debt	2.36	6.41	<i>Percentage</i>	0.00	0.00
Subtotal	2.41	6.54		0.00	0.00
HUMAN SERVICES					
Aging	0.08	0.22	<i>Percentage</i>	0.00	0.00
Housing & Community Development	0.23	0.63	<i>Percentage</i>	0.00	0.00
Subtotal	0.31	0.85		0.00	0.00
COMMUNITY SAFETY					
Homeland Security – Public Safety Communications					
Police Dispatch	0.85	2.31	<i>Percentage</i>	0.00	0.00
Fire Dispatch	0.45	1.22	<i>Percentage</i>	0.00	0.00
Subtotal	1.30	3.53		0.00	0.00
Police					
Patrol Services	7.77	21.08	<i>Percentage</i>	0.00	0.00
Support Services	2.79	7.58	<i>Percentage</i>	0.00	0.00
Strategic Management	1.10	2.98	<i>Percentage</i>	0.00	0.00
Debt	0.29	0.80	<i>Percentage</i>	0.00	0.00
Subtotal	11.95	32.44		0.00	0.00
Fire					
Administrative Services	0.43	1.15	<i>Percentage</i>	0.00	0.00
Emergency Operations	6.96	18.88	<i>Percentage</i>	0.00	0.00
Debt	0.29	0.79	<i>Percentage</i>	0.00	0.00
Subtotal	7.68	20.82		0.00	0.00
Volunteer Fire	0.85	2.30	<i>Percentage</i>	0.00	0.00
ENVIRONMENTAL SERVICES					
Animal Management	0.28	0.77	<i>Percentage</i>	0.00	0.00
LIBRARY					
Library	1.23	3.33	<i>Percentage</i>	0.00	0.00
Debt	0.44	1.19	<i>Percentage</i>	0.00	0.00
Subtotal	1.67	4.52		0.00	0.00
NON-DEPARTMENTAL					
Street Lighting/Traffic Signal	0.19	0.51	<i>Percentage</i>	0.00	0.00
Subtotal	0.19	0.51		0.00	0.00
GRAND TOTAL	26.64	72.28		0.00	0.00

FY 2021 TAX DIFFERENTIAL SERVICES QUESTIONNAIRE

Appendix IV

MUNICIPALITY: *Municipality*

Failure to provide the requested information will be interpreted as the service is not provided.

PUBLIC WORKS/INSPECTIONS

Engineering Services

1. Does your municipality build, inspect, review and/or overhaul streets? Yes No

If yes, please specifically describe the services provided. [Click here to enter text.](#)

Number of public works/inspections employees. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

2. Does your municipality services including reviewing, inspecting and code enforcement of buildings? Yes No

If yes, please specifically describe the services provided and tasks associated with code enforcement. [Click here to enter text.](#)

Number of code enforcement employees. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

3. Does your municipality collect fees associated with the reviewing, inspecting and code enforcement of building and roads? Yes No

If yes, please specifically describe the fees collected. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

Debt

4. Is your municipality paying debt service from its general fund on any owned or leased vehicles necessary to provide public works services, e.g., trucks, snow plows, or mowers? Yes No

If yes, please describe the type and number of vehicles purchased. [Click here to enter text.](#)

Lease Term and Year in Lease. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

5. Is your municipality paying cash from its general fund for the purchase of vehicles to provide public works services, e.g., trucks, snow plows, or mowers?
Yes No

If yes, please describe the type and number of planned vehicles purchased. [Click here to enter text.](#)

Number of vehicles planned for purchase. [Click here to enter text.](#)
FY 2020 Budget Amount. [Click here to enter text.](#)

HUMAN SERVICES

Aging

6. Does your municipality provide a social service for elderly residents that is currently provided by the County? Yes No

If yes, please specifically describe the services provided. The description must include the average number of citizens served, the hours of operation, and the number of days per week the service is in operation. (Any agreement between your municipality and the Department of Family Services should be provided.)
[Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

Housing and Community Development

7. Does your municipality provide a locally-supported service in housing or community development that is currently provided by the County? Yes No

If yes, please specifically describe the services provided. The service must be either grant writing, administration, reporting or monitoring services of a non-Community Development Block Grant fund.
[Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

HOMELAND SECURITY – PUBLIC SAFETY COMMUNICATIONS

Police Dispatch

8. Does your municipality provide its own police dispatch services? Yes No
9. If yes, how many hours per day are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
10. If yes, how many days per week are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
11. Does your municipality provide its own police paging or 911 services? Yes No
12. If yes, how many hours per day are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
13. If yes, how many days per week are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)

Fire Dispatch

14. Does your municipality provide its own fire dispatch services? Yes No
15. If yes, how many hours per day are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
16. If yes, how many days per week are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
17. Does your municipality provide its own fire paging or 911 services? Yes No
18. If yes, how many hours per day are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)
19. If yes, how many days per week are these services provided? Choose an item.
If other, please describe. [Click here to enter text.](#)

COMMUNITY SAFETY - POLICE

Patrol Services

20. Does your municipality have a police department? Yes No

21. How many hours per day do your municipality's police officers patrol? Choose an item.

If other, please describe. [Click here to enter text.](#)

22. How many days per week do your municipality's police officers patrol? Choose an item.

If other, please describe. [Click here to enter text.](#)

Police Support/Investigation Services

23. Does your municipality provide any of the following services?

- | | |
|--|---|
| <input type="checkbox"/> Burglar alarm services | <input type="checkbox"/> Crime analyses |
| <input type="checkbox"/> Crime laboratory services | <input type="checkbox"/> Detective services |

24. If your municipality provides any of the above services, please describe the services in detail. [Click here to enter text.](#)

Strategic Management

25. Does your municipality provide any of the following internal support services?

- a. Planning and research
- b. Records and/or property management

26. If your municipality provides any of the above services, please describe the services in detail. [Click here to enter text.](#)

Police Vehicles

27. Is your municipality paying debt service from its general fund on any owned or leased police vehicles necessary for police enforcement?

Yes No

If yes, please describe the type and number of vehicles purchased. [Click here to enter text.](#)

Lease Term and Year in Lease. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

28. Is your municipality paying cash from its general fund on any owned or leased police vehicles necessary for police enforcement?

Yes No

If yes, please describe the type and number of vehicle(s) purchased. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

VOLUNTEER FIRE

29. Does your municipality provide administrative services to the volunteer fire companies?

Yes No

FY 2020 Budget Amount. [Click here to enter text.](#)

30. Please describe the management, financial and support functions, if any, provided to the volunteer fire department.

[Click here to enter text.](#)

31. Does your municipality cover the costs of personnel equipment and training?

Yes No

If yes, please specify the amount of funding provided per person: [Click here to enter text.](#)

32. Does the volunteer fire department coordinate its firefighters, paramedics and volunteers in any of the following:

Advanced emergency medical services

Fire/EMS operations

Technical rescues and/or hazardous materials responses

33. Does your municipality coordinate emergency operations for its volunteer fire companies?

Yes No

34. If yes, how many hours per day are these services provided? [Choose an item.](#)
If other, please describe. [Click here to enter text.](#)

35. If yes, how many days per week are these services provided? [Choose an item.](#)
If other, please describe. [Click here to enter text.](#)

Debt

36. Is your municipality paying cash or debt service from its general fund on any owned or leased fire stations, fire vehicles and/or other fire equipment? Yes No

If yes, please describe the financed buildings and equipment. [Click here to enter text.](#)

ENVIRONMENTAL SERVICES

Animal Management

37. Does your municipality have a designated animal control officer(s)?
Yes No

If yes, how many hours per day does the animal control officer(s) work?
Choose an item.

If other, please describe. [Click here to enter text.](#)

If yes, how many days per week does the animal control officer(s) work?
Choose an item.

If other, please describe. [Click here to enter text.](#)

If yes, does the animal control officer work on holidays? Yes No

38. Does your municipality have a designated animal holding facility?
Yes No

If yes, how many hours per day is the facility open? Choose an item.

How many days per week is the facility open? Choose an item.

39. Does your municipality provide any other animal management services, including veterinarian care and other support services e.g. carcass pick up or maintain traps?
If so, please specifically describe the service provided. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

EDUCATION/LIBRARY

Library

40. Does your municipality operate a library facility that replaces the need for all or a part of a County library? Yes No

If yes, please describe. [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

Debt

41. Does your municipality provide a facility or pay for the cost of a library facility used by a County library or other library? Yes No

If yes, please describe the facility and the debt service costs paid for this facility.
[Click here to enter text.](#)

NON-DEPARTMENTAL

Street Lighting/Traffic Control

42. Does your municipality pay for energy costs for street lights that the County would otherwise have to pay for? Yes No

How many streetlights are in your municipality? [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

43. Does your municipality pay for the operational costs of maintaining traffic signals that the County would otherwise have to pay for? Yes No

How many traffic signals are in your municipality? [Click here to enter text.](#)

FY 2020 Budget Amount. [Click here to enter text.](#)

44. If so, how much does your municipality estimate it will pay in per capita costs for street lighting and traffic signals? Please provide documentation. [Click here to enter text.](#)

Estimated municipality population. [Click here to enter text.](#)

ADDITIONAL COMMENTS (Please include in this section the reasons for any significant differences in the service level percentages between this year and the prior year): [Click here to enter text.](#)

Preparer Name [Click here to enter text.](#) **Title** [Click here to enter text.](#)

Mailing Address [Click here to enter text.](#) **Phone** [Click here to enter text.](#)

Email Address [Click here to enter text.](#) **Date** [Click here to enter a date.](#)