



PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

Angela D. Alsobrooks
County Executive

January 31, 2022

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

The Honorable Nick Charles, Chair
Prince George's County House Delegation

Dear Chair Benson and Charles:

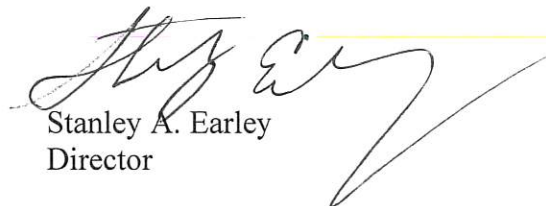
Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George's County established the Municipal Tax Differential program to avoid the double taxation of residents that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

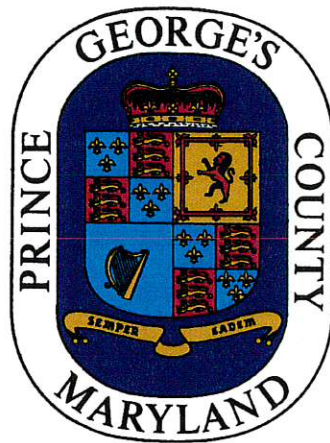
cc: Members, Prince George's County Senate Delegation
Members, Prince George's County House Delegation

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PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERENTIAL REPORT
FY 2022



Angela D. Alsobrooks
County Executive

Prepared by

Office of Management and Budget

January 31, 2022

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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 2022 Municipal Tax Differential rates and tax setoffs:

FY 2022 TAX DIFFERENTIAL RATES

Municipality	FY 2022 TAX DIFFERENTIAL		FY 2022 VALUE		TOTAL
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	
Berwyn Heights	0.388	0.142	\$ 70,904	\$ 465,894	\$ 536,798
Bladensburg	0.391	0.144	71,172	731,684	802,856
Bowie	0.413	0.152	528,922	10,928,199	11,457,120
Brentwood	0.235	0.086	9,485	252,655	262,140
Capitol Heights	0.380	0.139	57,794	432,871	490,665
Cheverly	0.379	0.139	64,526	909,718	974,244
College Park	0.096	0.035	92,601	1,120,092	1,212,692
Colmar Manor	0.346	0.127	6,595	133,427	140,022
Cottage City	0.258	0.094	9,465	101,927	111,392
District Heights	0.385	0.141	28,079	568,193	596,272
Eagle Harbor	0.005	0.002	9	191	201
Edmonston	0.281	0.103	19,165	178,193	197,358
Fairmount Heights	0.221	0.081	3,671	96,859	100,530
Forest Heights	0.302	0.110	13,285	211,493	224,779
Glenarden	0.305	0.112	30,952	637,049	668,001
Greenbelt	0.417	0.153	287,250	3,507,150	3,794,400
Hyattsville	0.429	0.157	457,750	3,353,756	3,811,505
Landover Hills	0.235	0.087	7,074	146,135	153,209
Laurel	0.505	0.185	431,611	6,189,759	6,621,370
Morningside	0.228	0.084	4,832	88,880	93,712
Mount Rainier	0.396	0.145	23,240	720,266	743,506
New Carrollton	0.377	0.138	53,330	1,167,095	1,220,425
North Brentwood	0.010	0.004	82	2,386	2,468
Riverdale Park	0.352	0.130	128,719	1,081,473	1,210,192
Seat Pleasant	0.343	0.126	25,840	413,186	439,026
University Park	0.383	0.140	8,733	506,536	515,269
Upper Marlboro	0.151	0.056	74,894	55,752	130,647
Total			\$ 2,509,981	\$ 34,000,817	\$ 36,510,798

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.
- Countywide services are not eligible for a tax differential.
- The service must be originally funded with County General Fund property tax revenues.
- Typical eligible services are police, fire, public works, human services, etc. A complete listing of eligible services is 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 services.
 - 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 2022 Tax Differential Decisions by Municipality
- B. FY 2022 Municipal Tax Differential Program Manual

Appendix A: FY 2022 Tax Differential Decisions by Municipality

Municipal Tax Differential Berwyn Height

Service Area	FY 2022	Municipality Justification
DECISION		
Public Works/Inspections		
Engineering	90%	The Town provides project management, engineering, construction, permitting, maintenance, and bonding in the process of building, inspecting, reviewing and overhauling streets. Public Works also provides weekly curbside collection of refuse, recycling, yard waste and bulk items, as well as Town facilities maintenance. (The FY 2021 budget is \$788,425, 7 employees) The Town's Code Compliance ensures enforcement of Town Ordinances to enhance property values and preserve Berwyn Heights as a desirable place to live, work, and play. Specific responsibilities include administering the rental licensing program, property maintenance enforcement at residential and commercial properties, reviewing and issuing building permits, and managing the Call-a-Bus program. (The FY 2021 is \$180,900, 2.5 employees) Fees are collected for building permits, licensing of rental units, temporary dumpster and portable storage permits. (The FY 2021 budget is \$75,300).
Public Works Vehicles	100%	The number of vehicles varies from year to year and is based on a replacement schedule determined by the vehicle's useful life at the time of purchase. This fiscal year the Town has planned the purchase of a 29 cubic yd. collection truck, a Dump truck and a Leaf machine.
Human Services		
Aging	90%	The Town operates a Senior Center 5 days a week from 10:00 a.m-2:00 p.m. About 60-75 County residents regularly gather at the Senior Center for activities and participate in off-site trips. The Town is responsible for the Senior Center's utilities, maintenance, and overall upkeep of the buildings. The FY2021 budget is \$35,070.
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 24-hour patrol service 7 days a week.
Support Services	80%	The Berwyn Heights Police Department (BHPD) has 9 full-time sworn law enforcement officers, including a full-time Detective to investigate crimes occurring on residential and commercial property. The on-duty law enforcement officer responds to any burglar alarms. BHPD collects and provides data for the Uniform Crime Report sent to the Federal Bureau of Investigation and the Maryland State Police for all Part I crimes.
Strategic Management	100%	BHPD collects and provides data for the Uniform Crime Report sent to the Federal Bureau of Investigation and the Maryland State Police for all Part I crimes. BHPD tracks all statistic incidentals, analyzes them and strategically responds in order to provide a safe environment for residents of the Town of Berwyn Heights.
Police Vehicles	100%	The Town has budgeted the purchase of one police vehicles in FY 2021. The budget includes \$50,800.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	\$10,000 is provided annually to support the Berwyn Heights personnel equipment and training.
Environmental Services		
Animal Management	20%	The Departments of Administration, Code Compliance (DACC), BHPD and Public Works are all involved in animal control/management services in Berwyn Heights. Administration and Code Compliance routinely take calls from residents about missing animals. DACC routinely handle calls or in-person visits about the capturing or sighting wild animals, especially ones that appear to be sick and in poor health. When necessary, the Town has reached out to a private trapper. Public Works picks-up and disposes of dead animals in open space, parks, playgrounds and roads and, upon a request from a resident or business, will pick-up and dispose of dead animals on private property. The Town does not ask the County to provide this service. The BHPD also routinely receives calls regarding lost animals and a picture of the animal is given to each officer to watch out for it while on patrol, and, if spotted, secure and return it to the owner. The BHPD has 1 patrol officer who is also assigned as an animal welfare investigator. The designated officer enforces all local and state laws pertaining to the care and treatment of animals, as reported by members of the public and partner agencies, including other law enforcement agencies, health departments, code enforcement, and social service agencies. All complaints regarding lost, stolen, abused, and neglect animals, whether domestic or feral is handled by this officer who works closely with the County. All reports of cruelty to animals are taken very seriously by this investigator. The FY 2021 budget is \$50,000.
Education/Library		
Library	10%	The Town operates a library at the Senior Center which includes lending books and a computer room open to the public. The FY 2021 budget includes \$7,900.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town street light per capita is 9.4%. The Town maintains 302 street lights and 5 traffic signals. The State Highway Administration has maintenance responsibility of all other traffic signals. The Town expects to spend about \$39,000 for these activities.

**Municipal Tax Differential
Bladensburg**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	Our Public Works department is responsible for the ongoing maintenance of streets, walking paths, and parks to include street repairs, mowing, tree trimmings, debris removal, snow removal, signage, and painting of curbs, walkways, and street lines. Major road improvements to include milling, paving, and installation of sidewalks and curbing are contracted out through a competitive bid process. All major road improvements are supervised by our Public Works department along with our contracted Engineer. FY 2021 Budget Amount. \$1,254,406 Our dedicated Code Enforcement department is responsible for investigating and enforcing, or referring to proper enforcement authority, all Town, County, or State code violations; animal control ordinances, and upholding the safety, health, and building codes of the Town, County, and State, which includes the issuing of building permits, sign permits, and general purpose permits. The department also initiates inspections, based on a complaint or physical observation and works to remediate the problem(s). FY 2021 Budget Amount. \$319,096 Building and Occupancy permits and signage fees. FY 2021 Budget Amount \$1,000
Public Works Vehicles	0%	No Justification
Human Services		
Aging	20%	The Town of Bladensburg has a vibrant and expanding senior community with several apartment complexes which are age restricted. The Town makes annual contributions to these complexes for senior activities to keep them engaged at a cost of \$4,500. The Town participates in a shared Call-a-Bus transportation service which takes senior citizens to doctor. The Town of Bladensburg has a vibrant and expanding senior community with several apartment complexes which are age restricted. The Town makes annual contributions to these complexes for senior activities to keep them engaged at a cost of \$4,500. The Town participates in a shared Call-a-Bus transportation service which takes senior citizens to doctor appointments, shopping, and activities. The ridership for this service averages about 85 individual and group trips per month with a budgeted cost of \$30,000. We also host holiday events throughout the year and provide our seniors transportation to and from these events. The major events targeted to our senior population is approximately \$10,000 of our total Community Events budget. FY 2021 budget amount is \$ 44,500.
Housing and Community Development	20%	The Mayor and Council just approved a Residential Disaster Relief Fund to assist residents displaced due to sudden and unforeseen events. This fund would be used to provide temporary lodging, cleanup, and other non-insurance reimbursed expenses incurred by our residents. The FY 2021 is \$ 10,000
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The Town provides 24-hour dispatch service 7 days a week.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town provides 24-hour patrol service 7 days a week.
Support Services	100%	Through Crime Analysis we constantly track, monitor, and review crime statistics and base staffing and police patrols around this information. Detective and investigative services are performed under our dedicated Criminal Intelligence Division who have the responsibility of investigating all personal and property crimes in Town except for those involving homicide or rape. Burglar alarm companies directly communicate through our computer aided dispatch system for faster response for issue within the Town. This alleviates using the County's 9-1-1 system.
Strategic Management	100%	Planning and Research done through active Crime Analysis helped shape and model the Town's 5 Year Strategic Plan adopted in 2017. Records and Property Management – Records management has a dedicated Records Clerk and records are securely categorized and stored on site and also kept on a secure file server. Property is managed by a dedicated Property Clerk and all property is categorized and stored in a separate and monitored secure location. Safeguards are in place to ensure that there is only limited access to records and property by only those authorized individuals.
Police Vehicles	100%	The Town plans to purchase 2 Ford Explorer Police Cruisers outfitted with emergency equipment. The FY 2021 budget includes \$100,000.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	Through the CARES Act funding, the Town is purchasing a 2020 Freightliner Cab and Chassis combo for the Bladensburg Volunteer Fire Department Station #9. We will transfer title of this truck once purchased to Bladensburg VFD to be outfitted to make a complete ambulance. Total funding from the Town: \$87,970.
Volunteer Fire	40%	The Town of Bladensburg contributes \$30,000 annually to the Bladensburg Volunteer Fire Department Station #9 to support their operations.
Environmental Services		
Animal Management	10%	The Town provides animal control services as part of the code enforcement duties 8 hours a week 5 days a week.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	70%	The FY 2021 budget includes \$50,000 for street light expenses for 434 street lights. The estimated population is 10,000. The street lights per capita is 4.3%.

**Municipal Tax Differential
Bowie**

Service Area		FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City is responsible for all street and sidewalk maintenance on 192.6 miles of city streets. Public Works has 105 employees, of which 3 are Street/Storm Drain Inspectors. The Public Works total budget is \$16,900,500 of which \$16,447,600 is operating expenditures and \$452,900 is vehicle purchases. Street Maintenance comprises \$6,659,600 of the total. The Housing Inspection and Code Compliance division manages the Rental Housing Inspection Program, general code compliance activities related to residential housing and commercial properties, and licensing and permitting functions. There are 10 Housing Inspection and Code Compliance employees. The FY 2021 budget is \$881,400. The fiscal year Protective Inspection and Licensing Fee for single family units and apartment units (\$244,400); Building Permits (\$75,500), Street/Storm Drain Permits (\$131,800) and Variance Review Fees (\$3,000). The FY 2021 Budget Amount is \$454,700.
	Public Works Vehicles	100%	7 Pickup Trucks, 1 Refuse Truck, 1 Dump Truck, 1 mover, 1 Backhoe, and 1 Trailer. The FY 2021 Budget is \$413,300.
Human Services			
	Aging	100%	The Senior Services maintains a multi-purpose Center offering classes, educational programs, trips, groups, clubs, special events, a fitness facility, and activities for adults aged 55 years and older. Transportation is available within the City limits. The Center provides information and referral services for seniors, their families and caregivers. Average daily number of citizens served is 415. Hours of operation: M/W/F 8:30 am – 4:30 pm, Tues & Thur 8:30 am – 7:00 pm, and Sat 8:30 am – noon. The FY 2021 budget is \$1,399,800.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provides 24-hour dispatch service 7 days a week.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides 24-hour patrol service 7 days a week.
	Support Services	60%	The City has 5 officers trained in recovering forensic evidence in the form of fingerprint recovery and limited DNA recovery. The lab functions conducted in house are video enhancement and latent fingerprint processing. Detective Services: 4 investigators handle all crimes with the exception of homicide and all sexual assaults offenses.
	Strategic Management	100%	The Police Department engages in strategic planning and develops and maintains City PD specific operating policies. Records Management: The Police Department uses Power DMS for internal records management such as operating policies and training records. The City is on the County's RMS and all related documents (investigative files, traffic stops, photos, etc.) are housed with City Records. All of the policies related to the management, storage, and release of property are in accordance with standards enumerated by the Commission on Accreditation of Law Enforcement Agencies.
	Police Vehicles	0%	No purchases scheduled in the FY2021-Adopted-Budget.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	100%	The City will transfer \$62,000 to the Equipment Acquisition and Replacement Fund for future replacement of fire apparatus.
	Volunteer Fire	70%	The City provides annual support to the Volunteer Fire Department to assist with CPR, recruitment, fire prevention, training, disability and life insurance premiums, computer hardware and software, uniforms and emergency response vehicle supplies. The FY 2021 budget is \$167,000. In addition, the City will transfer \$62,600 to the Equipment Acquisition and replacement Fund for future replacement of fire apparatus.
Environmental Services			
	Animal Management	50%	The City has designated ACOs that work 7.5-hour shifts from Monday and Saturday; 15 hours Tuesday-Sunday. The ACOs pick up and return lost pets, rescue injured animals and investigate and enforce animal welfare laws. The City employs area veterinarians that evaluate and provide treatment to injured animals picked up by staff. Other services include pet licensing, maintenance of a dog park, microchipping pets, referrals to pet adoption and pet assistance programs, public information and safety messages. Animal Control staff remove animal carcasses from City streets and private property upon request. The FY 2021 budget is \$233,200.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The City has 5,968 streetlights with a FY 2021 budget of \$751,900. It also has 5 traffic signals with a FY 2021 budget of \$87,200. The population is 58,682.

**Municipal Tax Differential
Brentwood**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	70%	The Town maintains streets by making repairs and parking management. It works with engineering to ensure building compliance and identifies needed repairs by conducting street surveys. The Town has 4 public works/inspections employees. The FY 2021 budget includes \$260,075. The Town requires building permits, conducts inspections, and monitors all activity within town to ensure compliance with its ordinances. The Town has 2 code enforcement employees. The FY 2021 budget includes \$125,257. The Town collects \$138,200 in permit fees, business licenses, and ordinance violation fees.
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 thru Sunday.
Support Services	30%	The Police department responds to burglar alarm calls and performs premise checks.
Strategic Management	100%	The Town performs strategic planning which includes development, economic and acquisition goals. The Town also maintains records and filing systems in accordance with State guidelines.
Police Vehicles	0%	The Town pays \$15,500 for fuel and maintenance on 5 vehicles and pay for new vehicle purchases.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town contributed in \$15,000 BFD in FY21.
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 2021 budget includes \$55,000 for streetlighting/traffic control for 235 street lights. The estimated population is 3,500. The street light per capita is 6.7%.

**Municipal Tax Differential
Capitol Heights**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	The Town of Capitol Heights currently maintains all aspects of their roadways. This is inclusive of routine assessments and repairs to all streets and adjacent sidewalks. Additionally, the Town performs all routine maintenance of streets and sidewalks. This includes street sweeping, litter removal and repairs and replacements. The budgeted is \$473,000. The Town has a full time Property Standards Authority consisting of a Manager and 2 inspectors. They are responsible for all code enforcement, inspections and permitting. The budget is \$165,500. The Town currently requires licenses for both rental properties and businesses. All Properties are inspected by the Property Standards Authority prior to receiving their license. Additionally, failure to correct any code violations may result in fines and abatement costs which total \$57,000.
Public Works Vehicles	100%	Bobcat, Ford pickups, plows, salt spreaders, Dump truck 5 years 200,000 80% to be paid by grant. The budget is \$30,000.
Human Services		
Aging	30%	The Town provide a Call-a-Bus service to town seniors, which includes 5 days a week transportation, the bus driver's salary, and approximately \$10,000 a years in repairs in addition to seated yoga classes once a week, regular yoga in the evening once a week, line dancing once a week, and monthly senior trips to social activities and events in area. These activities will resume once the vaccine is started.
Housing and Community Development	80%	The Town administrator is contacts developers to identify opportunities to increase the Town's tax base. These responsibilities are approximately 40% of the job duties. The Town priorities for redevelopment are the Old Central Avenue business district and the transit overlay zone. The Town has contracted a grant writer to support economic development and housing stock rehabilitation. The Neighborhood Service Director also oversees and manages serval grants. These grants assist with providing a broad range of services to the residents including but not limited to energy efficient improvements to their homes, providing clean and safe areas to promote active lifestyles for residents of all ages, improved roadways, additions and replacements of curb and gutter, installation of pervious surfaces, and installation of BPE's to include bio-retentions and other storm water management strategies. Additionally, she manage a Bond Bill for the purpose of constructing a new Public Works facility to house both the Public Works and Property Standards Authority.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No Justification.
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 and crime analyses.
Strategic Management	100%	The Town provides research and record and/or property management.
Police Vehicles	100%	The Town is seeking a grant with a \$37,000 general fund match that will be used as a down payment on a lease for 2 new cruisers. If grant funds are not received Town will consider other financing options
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town budgeted \$1,000 in FY 21 for a donation to the local volunteer fire company.
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%	8.25%.

**Municipal Tax Differential
Cheverly**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	Cheverly reviews building plans and oversees all aspects of streets, sidewalks, curbs, gutters, and driveway aprons. Code enforcement completes annual inspections of all rental properties to ensure basic standard living conditions and performs code compliance reviews of all properties in town.
Public Works Vehicles	100%	One refuse vehicle with lease to own. Lease Term and Year in Lease 3 years, 1st year. The FY 2021 budget is \$ 75,000
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 24-hour patrol service 7 days a week.
Support Services	100%	The Cheverly Police respond to all dispatched burglar alarm services. The Town investigates all crimes except arson, homicide and sex crimes. Crime Analysis is done in the form of a quarterly report detailing crime throughout the municipality by the Chief of Police.
Strategic Management	100%	The police department employs 2 full time records clerks and 1 executive assistant to the Chief of Police who oversees records management and property management. Civilian staff also assists with planning and research as part of their duties through the crime analysis and mapping program.
Police Vehicles	100%	The Town has obtained 3 vehicles on a 3-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 2021 budget includes \$72,000 for street light. The estimated population is 6,344. The street light per capita is 8%.

**Municipal Tax Differential
College Park**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	The Pavement Management Plan (PMP) in the C.I.P. maintains 51 road miles of City streets, including sidewalks and curb and gutter. Streets are evaluated annually to determine which streets, or portion thereof, to schedule for the upcoming fiscal year. The PMP is coordinated with ongoing and planned utility repairs and upgrades with WSSC and Washington Gas. The City budgets approximately \$784,000 annually for PMP. Significant street renovations are listed as separate projects in the C.I.P. The FY 2021 budget is \$6,184,731 (excluding capital projects). The City's Code Enforcement program is responsible for the inspection of all rental and non-residential properties in the City, including hotels, apartments, rooming houses, single-family dwellings, fraternities, sororities, and commercial establishments as required by the City Code. Code Enforcement Officers perform interior and exterior inspections of all residential rental units and commercial properties. Additional inspections are performed when exterior conditions indicate that code violations may exist inside the property or if a tenant reports a possible violation of the code and requests an interior inspection. These inspections are part of the occupancy permitting process. Occupancy Permits are issued by the Public Services Department after all fees are paid, all violations are corrected, and any other mandatory compliance issues are resolved. Daily exterior property maintenance inspections are performed on all properties in the City. Officers observe properties for potential code violations such as poor yard maintenance; unregistered vehicles; trash and/or recycling bins at the curb on non-collection days; accumulated trash and debris; construction projects without required permits; parking on the grass; or the need for overall exterior maintenance such as painting, gutter repairs, etc. The inspections include both rental and owner-occupied properties. Commercial properties are also monitored for the same types of violations, especially illegal signs. The FY 2021 budget is \$948,242.
Public Works Vehicles	100%	All vehicle and Public Works equipment purchases are in the Vehicle Replacement Program in the C.I.P., either in cash or through a 5-year master leases. Cash purchases or debt service on master leases are funded through an annual interfund transfer from the General Fund. 4th year of a 5-year lease FY 2020 Budget Amount.\$420,456 Light-duty trucks (3/4 ton with snow packages); Heavy duty truck (Refuse Truck); Light-duty vehicles (Electric cars); Machinery & Equipment (Leaf vacuum). Number of vehicles planned for purchase. 6 FY 2021 Budget Amount.\$500,000
Human Services		
Aging	100%	The City's Seniors Program provides advocacy services, bus transportation to medical appointments and shopping centers, and senior excursion trips to residents of 2 senior living facilities in the City and seniors living in private homes. According to U.S. census statistics there are approximately 1,500 seniors in the City. Office hours are Monday-Friday, 8:00am-5:00pm or by appointment. In FY 2020, 50 seniors received dedicated case management services in person, in their homes. Since COVID-19 restrictions have been in place services have been coordinated remotely. 100 seniors are receiving regular phone check-in calls from the seniors program after COVID-19 shutdowns. In FY 2020, this program provided 2,066 trips assisting approximately 125 seniors and over 100 seniors participated in weekly senior social activities. These were in-person prior to the COVID-19 restrictions and now approximately 60 more are receiving personalized activity supplies delivered to their homes. The program also provided excursion trips to 100 participants before having to halt excursions due to COVID-19. There is no formal agreement with the County's Dept. of Aging. The FY2021 budget is \$558,520.
Housing and Community Development	100%	Housing and community development is funded through various programs in the City's Planning Department, utilizing City funds and various grant and loan programs. City grants are provided for home ownership and to property owners and existing and new businesses for tenant improvements, facade improvements, signs, public art and strategic demolition. The City is a Sustainable Community that utilizes federal, state, and local programs that require grant writing, administration, reporting and monitoring, feasibility studies, design and engineering, and construction. Significant community development programs are shown as separate projects in the C.I.P. The FY 2021 budget is \$951,426.
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%	Volunteer Fire: For FY 2021 the City is providing capital equipment grants of \$25,000 each to the 3 volunteer fire companies providing first response to portions of the City. These grants are shown in the Mayor & Council budget.
Environmental Services		
Animal Management	30%	The City has a designated officer working 8 hours per day (Monday - Friday) and provides for overtime or flexed schedule as needed. The animal control officer works nights, weekends or holidays as needed. The City pays for veterinary care and vet supplies for impounded and stray animals. The City's animal holding facility is staffed by the animal control officer and/or animal welfare committee volunteers on a daily basis (to feed animals, walk dogs, clean facility, etc.). The Facility is open to the public by appointment. The FY 2021 budget is \$107,828.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	80%	The City pays the utility and maintenance for all streetlights in the City. Traffic signals in the City are all on State roads, and does not pay the utility and maintenance for those. The FY 2021 budget for the streetlighting program totals \$220,000, divided by the population of 32,000, equals a per capita cost of \$6.88 (excluding engineering overhead).

**Municipal Tax Differential
Colmar Manor**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	The Town hires its own engineers to design any Public Works improvements within the Town. The Town contracts out and administers these projects based on the engineer's design. The FY 2021 budget includes \$101,400 for 1 public works/inspections employee. The Code Enforcement officer enforces the Code of Ordinance of the Town which follows the County Code. The FY 2021 budget includes \$40,515 for .5 FTE code enforcement expenses. The FY 2021 budget includes \$5,250 in fees collected for business licenses.
Public Works Vehicles	100%	The FY 2021 budget includes \$10,303 for the lease of 1 public works vehicle; a Ford F-350 with plow.
Human Services		
Aging	90%	The Town provides transit services for the senior citizens and disabled residents within the Town. These services are provided six hours per day five days per week. The Town also hosts weekly senior meetings at the town and provides holiday dinners for the seniors. The FY 2021 budget includes \$56,509.
Housing and Community Development	100%	The Town provides grant writing, administration, reporting and monitoring services for the grants that the Town receives. These are non-CDBG Grants. Included are Community Legacy, Community Parks and Playground and Maryland Energy Administration grants. The FY 2021 budget includes \$10,000.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	We provide 16 hours of patrol 5 days a week and 21 hours of patrol two days a week. Monday through Sunday.
Support Services	60%	The Department responds to burglar alarm calls in the town when officers are on duty. The officers also perform detective services as needed.
Strategic Management	100%	The department develops our own policies and procedures and researches current law enforcement technology and obtains those as needed. The department maintains all property and evidence in our own secured facility, with the exception of weapons that are turned over to the Firearms examination Unit for analysis only but are returned to us for storage. We also maintain records of all reports, citations and other related documents in the Police Stat Records Management System. Copies of specific reports are submitted to the County records Section on a weekly basis to be forwarded to certain departments, robbery, sex crimes, financial crimes, etc. for follow up investigations as needed.
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. The FY 2021 budget is \$1,800.
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 FY 2021 budget includes \$25,000 for 162 street lights. The estimated population is 1,404. The street light per capita is 11.5%.

**Municipal Tax Differential
Cottage City**

Service Area		FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	40%	The Code Enforcement Officer patrols the community looking for any code violations among residents and business owners. The Officer also responds to complaints initiated by a resident or business owner. The FY 2021 Budget Amount is \$37,929 (50% of \$75,858) Shared Cost.
	Public Works Vehicles	100%	The city purchased a Bobcat to help with snow removal. The FY 2021 Budget Amount is \$25,000.
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 police department provides the Commission and town residents with comprehensive crime analysis reports on a monthly basis and presents the information at monthly Town Hall meetings. The police department also has an MOU with Prince Georges County police whereby the county handles all the large scale investigations while the Cottage City police handles all other investigations.
	Strategic Management	100%	The Cottage City police does planning and research for all projects and operations for the department. In addition, the department manages all of its own records.
	Police Vehicles	100%	1 2018 Ford Explorer. 5 Year lease. Currently in Year 3. The FY 2021 Budget Amount is \$7,050.
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	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. The FY 2021 budget includes \$22,000.

**Municipal Tax Differential
District Heights**

Service Area		FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	90%	The City provides 100% of construction and engineering costs for city street works projects. These costs are incorporated into the capital budgets of the projects that are undertaken. The FY 2021 budget amount is \$47,995. The City uses its own Code Enforcement Officers to enforce the City's Code of Ordinance. The City has adopted the County's Code for most building items. The FY 2021 budget is \$135,381. We collect fees associated with building permits. The FY 2020 budget is \$15,000.
	Public Works Vehicles	100%	The City purchased a Ford F-650 truck in FY 2020 under a four-year lease. FY 2021 will be the first year of the lease. Four-year lease. FY 2021 is the first year. The FY 2021 budget is \$24,117.
Human Services			
	Aging	90%	The City provides many services to the aging population. The City provides transportation services 40 hours per week, sponsors AARP meetings and has many other activities that are offered through the Recreation Department. Funding for these services are reflected under the Senior Van line items on the General Government budget and under the Community Outreach & Programs and Revitalization and Infrastructure areas of the budget. The City is also in the process of planning and constructing a new Senior Day Facility. Debt Service associated with the facility are included in the FY2021 Budget. Additional Funding for the Senior Center was obtained in FY 2020 with the issuance of an additional \$2.2 million in bonds. These bonds will be paid back over a 20-year period. The total cost of the Senior Center facility is \$5.6 million. \$58,000 Senior Van, \$287,073 Debt Service, \$5,000 Senior Programs.
	Housing and Community Development	100%	The City provides grant writing, administration, reporting and monitoring services for commercial and residential revitalization within the City. These costs are reflected in the General Government budget mainly in the form of salaries. The City has a .5 FTE budgeted for this position. The FY 2021 budget is \$30,000.
Homeland Security - Public Safety Communications			
	Police Dispatch	30%	8 hours per day. The Police Department fields calls and dispatches officers based on the call during normal office hours which are from 9 am to 5 pm Monday – Friday. The Police Department has a full-time employee during these hours to handle these calls.
	Fire Dispatch	0%	
Community Safety - Police			
	Patrol Services	100%	The City provides 24 hours of patrol service (Monday through Sunday).
	Support Services	80%	With our eleven member police department the City provides many of the support services that the County provides including burglar alarms services, crime analyses and detective services.
	Strategic Management	100%	The services performed by the City Police Department include management of property, strategic planning for the department and records management.
	Police Vehicles	100%	Two vehicles were leased in FY 2018. FY 2021 is the final year of this lease. One vehicle was leased in FY 2019. This was a four-year lease with the final payment being due in FY 2022. One additional vehicle is budgeted to be purchased under a lease-purchase agreement in FY 2021. The FY 2021 budget is \$ 30,227.
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 2021 budget is \$83,000 for 651 street lighting. The estimated population is 5,837. The City's street light per capita is 11.2%.

Municipal Tax Differential
Eagle Harbor

	Service Area	FY 2022	Municipality Justification
		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 25 street lights. The estimated population is 70. The street light per capita is 35.7%.

**Municipal Tax Differential
Edmonston**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	The Town of Edmonston completes street improvement projects using contract engineers to design the work and we use contractors to complete the repairs as budgeted annually. The 2 Public Works employees paint curbs, repair signs, fill potholes, etc. The FY 2021 budget includes \$447,290. The Code Enforcement Officer is part of General Government. She inspects property for housing compliance issues, all rental property for licensing and inspects all businesses to meet license requirements. In addition she handles all building plan review/inspections. (\$59,378) equals Salary, \$45,912, Social Security of \$3,512.27, Health & Medical of \$8,754 and Phone Allowance of \$1,200 for Code Enforcement (Part of the General Government Budget) The Town collects building permits and license fees for all rental property and businesses located in Edmonston. The revenue received for FY 2021 is \$67,050.
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	30%	The Town provides dispatching 8 hours per day, Monday through Friday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town provides service 24 hours per day, Monday through Sunday.
Support Services	30%	The crime analysis is through the use of our own crime statistics, modifying services based on the analysis of the crimes. We provide joint crime analysis with the County.
Strategic Management	100%	Officers currently complete fingerprinting and fingerprint analysis. They also do planning and research through our crime analysis. This crime analysis is using our own crime statistics and additional information provided by the County. While the County is our police records repository, we have our own computerized Records Management System. We also have our own property room and property management system.
Police Vehicles	100%	The Town is paying debt or has leases on 4 vehicles. The FY 2021 Budget reflects \$55,812 for a 2017 Ford Police Inceptor Utility Cruiser – 4 years, year 4; a 2017 Police Interceptor Utility AWD Cruiser – 4 years, year 3; a 2018 Chevrolet Tahoe – 4 years – year 2; and a 2020 Ford Interceptor – 4 years, year 1.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town contributes \$7,500 to a Volunteer Fire Department.
Environmental Services		
Animal Management	10%	10% of the Community Compliance Inspector's time.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town street lighting cost is \$30,000 for 200 street lights. The estimated population is 1,580. The street light per capita is 12.7%.

Municipal Tax Differential
Fairmount Heights

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	40%	Public Works staff inspects all roads in town. Employees do minor repairs to roads and sidewalks. The FY 2021 budget amount is \$110,923. The Code Enforcement Officer is responsible for assuring that all buildings (current and new construction) meet the Town's and County's codes. Fines/liens are assessed for property owners whose properties do not meet code. The FY 2021 budget amount is \$25,000. Municipal infraction \$50 - \$75, Removal of street/curb (bond required) \$200, Building permit (1/2 of the County rate + \$50 application fee). The FY 2021 budget is \$3,000.
Public Works Vehicles	100%	The Town has a 5-year lease purchase on a dump truck and a 5-year loan on a 20-yard packer truck.
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	60%	12 hours (Monday through Sunday).
Support Services	0%	No request submitted.
Strategic Management	0%	
Police Vehicles	100%	No request submitted but the Town is paying \$7,200 in cash toward 2 Chevy Impalas.
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. The FY 2021 budget is \$42,000.

**Municipal Tax Differential
Forest Heights**

Service Area		FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	90%	The Town's public works department presently has 4 positions. The Town is solely responsible for the maintenance and repair of its infrastructure with the exception of the storm drains; the Town is responsible for 60% of storm drain maintenance and the upkeep of street signs, street painting, crosswalks, snow removal and tree removal. Two-thirds of the public works department work is dedicated to street maintenance, the repairing of pot holes, cracked streets, sidewalks, curbs and gutters, in addition is the repair of roadways, the Town egress, repair and replacement of street signs, Town signs and traffic signs. Snow and ice removal are performed during the winter months, and landscaping services are performed during the remainder of the year. The Town is also responsible for providing its residents with trash removal, yard waste removal and bulk trash pickup. The FY 2021 budget includes \$374,834 for public works/inspections. Code enforcement Officers enforce the zoning ordinances, use and occupancy ordinances and other property and housing related codes. The responsibility of this department is to ensure that homeowners and business owners maintain the upkeep of property and structures as required by Town governance. Note: Code Enforcement Officers are budgeted under the Public Safety Department. The FY 2021 budget is \$70,000. Code Enforcement is responsible for the inspection that allows the issuance of residential rental permits, the issuance of residential building permits, business occupancy permits and vacancy permits. The FY 2021 budget is \$14,800.
	Public Works Vehicles	100%	The Public Works Department plans to purchase 1 Ford 250 Truck. The FY 2021 budget includes \$40,000.
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%	18 hours (Monday through Sunday).
	Support Services	60%	Town police officers respond to burglar alarm calls dispatched by the County's 9-1-1 Center.
	Strategic Management	100%	The Department maintains files for its police and administrative records, as well as secure storage for recovered and seized property and evidence.
	Police Vehicles	100%	The Town FY 2021 budget includes \$57,000 (cash payments) for 9 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	10%	The Town's Code Enforcement Officer (CEO) is responsible for both citizen calls for service as well as personal observations of complaints regarding animal management matters. The CEO has the authority to address local matters that require warnings or citations. However, should there be a need to remove an animal in violation of the law or otherwise, the CEO must call upon the County's animal control. Service is provided Monday through Saturday.
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 and budgeted at \$42,000 for FY 2021. The estimated population is 2,447.

**Municipal Tax Differential
Glenarden**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	70%	We hire engineers and contractors to overhaul selected streets in the city. The FY 2021 budget is \$384,656. The City has 2 code enforcers. The Code Enforcement Department is responsible for the enforcement of property maintenance standards, city codes and building codes. A permit is required for all new construction, reconstruction, and alteration of houses in the City. The FY 2021 budget is \$95,958. We collect fees for building permits for new construction, reconstruction, and alteration of houses and we collect fees for business licenses. The FY 2021 Budget includes \$172,375.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	90%	There are daily meals furnished to seniors by the City in cooperation with State Department of Family Services. Also activities like bingo and board games are provided. 20 to 30 seniors are provided meals daily Services to Seniors are rendered daily from 10 am to 2 pm The Senior Program operates 5 days per week. The FY 2021 budget amount is \$11,576.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	24 hours (Monday through Sunday).
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	24 hours (Monday through Sunday).
Support Services	60%	Police support/investigation services. 1. Crime analyses -Monitor Crime set up patrols based on Crime analysis in order to eradicate reported crime. This is done through careful analysis of crime stats, reports and methods of operation which exhibit patterns or similarities to crimes in and around the area. 2. Detective Services - Follow up and investigate all reported crimes except Homicide, Armed robbery and Sexual Assault. However the detective assists in all the investigations of the excepted categories until the case is resolved.
Strategic Management	100%	Planning and research - A plan is developed for patrols and additional services for newly created Housing developments and Commercial areas. Research is conducted into the methods used in other departments where new housing developments and commercial areas are coming online. The departments are studied to compare current operational tactics and discern new and innovative ways to stop crime.
Police Vehicles	100%	The City is leasing 2 police vehicles over the next five years. The FY 2021 budget includes \$40,900. Additionally, the FY 2021 budget includes \$205,450 for the purchase of 4 police SUV's.
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 City has 300 street lights and estimated 6,000 population.

**Municipal Tax Differential
Greenbelt**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	There are no County streets in Greenbelt. The City has full responsibility for building and maintenance (overhaul) of streets in Greenbelt, except for State roadways. This includes snow removal, pot hole repair, inspection, base repair, 2" to 4" asphalt overlay as deemed necessary, etc. There are 57 public works/inspections employees. The FY 2021 Budget Amount is \$3,780,900. The City is responsible for enforcement of property maintenance standards for all commercial and residential properties within the City. The City expects to conduct the following code enforcement and inspections functions this fiscal year: Residential inspections of privately owned property (350); Apartment units inspected (1,021); Sediment control inspections (75); noise ordinance complaints and responses (85); property violation complaints (305); residential false alarms (185); non-residential false alarms (140); and municipal infractions (30). There are 6 code enforcement employees. The FY 2021 Budget Amount is \$557,600. The City's FY 2021 budget estimated that fees of \$952,900 would be collected fees for code enforcement and community development programs of which 97% of these fees (\$921,900) are for licensing and occupancy of apartments. The City also collects fees associated with municipal infractions. Other fees the City expects to collect include non-residential alarm fees (\$5,000), municipal infractions (\$12,000), and false alarm fees (\$4,000). FY 2021 Budget Amount is \$952,900.
Public Works Vehicles	0%	The City owns and operates a fleet of Public Works vehicles listed on pages 243-245. Greenbelt normally purchase vehicles annually via our Replacement Fund. This information can be found on page 241. For FY 2021, these purchases were deferred due to Covid-19 revenue impacts.
Human Services		
Agmg	90%	The City funds the Greenbelt Assistance in Living (GAIL) Program staffed by 3 full-time professionals and a half-time mobility manager. This program provides information, case management and support services to elderly residents in Greenbelt. Imbedded are programs such as the Senior Health Insurance Program and Maryland Access Point. On average, GAIL works with 50 residents per week. In addition to GAIL, the City's Recreation Department provides senior classes and exercise programs, trips and a senior center as well as supporting a Golden Age Club. The City also owns and operates a 101 unit Section 8 apartment complex for elderly and disabled individuals. In addition, the GAIL Program provides many services to senior Greenbelt residents by connecting them to resources such as food, financial, legal, health, and home modifications to enable seniors to remain living independently as long as possible. The program oversees the Brown Bag Food program, free produce distribution, visiting nurses, health fair, and workshops on various topics. The program operates Monday through Friday, 8 am to 5 pm. Lastly, Greenbelt provides "call in" bus service to residents for \$1 per trip. The service includes destinations in the County, primarily north of Central Avenue. The FY 2021 Budget Amount is \$345,400.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	24 hours (Monday through Sunday).
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	24 hours (Monday through Sunday).
Support Services	100%	The Greenbelt Police Department (GPD) is a full service accredited agency that provides planning, research, records and property management as part of its daily operations. The City's evidence technicians provide most of the City's forensic needs occasionally relying upon the State or County. It should be noted that the GPD Tac Team and K9 Units provide service outside of Greenbelt to assist the County's Police Department (at the county's request) on a regular basis. In addition, the GPD assists the County with Sobriety Check Points within the County and outside of Greenbelt. The same level of cooperation is true of the GPD's Commercial Truck Inspectors and Child Safety Seat Inspectors. A more complete list can be provided upon request. In addition, the GPD is accredited by CALEA and provides a full range of services including, but not limited to: burglar alarm, crime analysis, crime laboratory, and detective services.
Strategic Management	100%	Planning and research are provided by the command staff which includes a Police Chief, Deputy Chief, three Captains and one Lieutenant. In addition, the GPD has two officers dedicated to evidence collection and forensic analysis. All evidence is securely stored on site at 550 Crescent Road. The organizational structure for the GPD can be found on pages 88-89.
Police Vehicles	100%	Seven (7) Ford Interceptors at an average cost of approximately \$55,000 each. See budget comment #5 on page 92. The Greenbelt Police Department's fleet of approximately 75 vehicles include sedans for command staff, SUV's (primarily Ford Interceptors), and a pickup truck. FY 2021 Budget Amount is \$392,000 – page 92
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	100%	The City owns the fire station located at 125 Crescent Road which supplants the County's need to provide this infrastructure to County residents living in Greenbelt. Further, the property does not currently have a mortgage. Therefore, there is no need to lease the property. As a result, the City supplants the County's cost to provide this life saving infrastructure. If the City were to reprogram the use of this building, e.g. to provide daycare for working parents, the County would have to make significant changes to its fire and rescue obligations to Greenbelt residents. Therefore, the City believes that the 100% credit received in prior fiscal years should be restored. Further, the City contributes \$120,000 annually for the replacement of fire engines and ambulances. As a result, there are no County-owned vehicles located in Greenbelt.
Volunteer Fire	30%	The City contributes to the Greenbelt Volunteer Fire Dept. for the purchase of new fire and ambulance vehicles. The City contributes \$5,000 to the Berwyn Heights and Branchville Fire Stations as well.
Environmental Services		
Animal Management	80%	Animal control officers work a total of 16 hours a day on Mondays, Tuesdays, Thursdays, and Fridays. On Wednesdays animal control officers work 19 hours and on weekends they work a total of 17 hours. The facility is open 100 hours per week.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	70%	The City has 1,079 streetlights and 2 traffic signals for a population of 23,281. This results in a ratio of 4.6%.

**Municipal Tax Differential
Hyattsville**

Service Area		FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	20%	Code Compliance Division: The Division is staffed by a Supervisor, Administrative Aide, part-time licensing clerk and 3 full-time Code Inspectors and is responsible for business licensing, multi-family and single family residential property licensing and property maintenance inspections throughout the incorporated City limits. The City is also responsible for notifying the County and working with County staff to resolve zoning violations as well as assessing property conditions which require a variance from the County. The FY 2021 budget amount for the Code Compliance Division is \$626,565. The Division collects fees for Multi-family Units, Business Licenses and Rental Licenses. 2021 Est. Revenue for Multi-family Units is \$236,000, Business Licenses is \$85,038 and Rental Licenses is \$74,150. Total 2021 Revenue Est. of \$396,738.
	Public Works Vehicles	100%	The Department of Public Works plans to purchase 1 commercial energy efficient trash truck for street operations and 1 heavy-duty truck for street and park operations. These FY 2021 purchases will be cash payments out of City's general bank account, however all capital expenditures for trucks, vehicles and the like are appropriated in the City's capital budget. The Public Works FY 2021 GF Capital Budget for trucks is \$400,000.
Human Services			
	Aging	90%	The City of Hyattsville Community Services Department provides numerous services to seniors and people with disabilities that offset the need for service provisions by Prince George's County. Below is a summary of such services. * Call-A-Bus Service – Pre-COVID, 40 hours per week to medical appointments and pharmacies information provision and referral and casework services – for people needing assistance planning for or addressing life transitions concerning aging disability. * Reassurance Services – Senior services staff regularly communicate with seniors and their family members to support them as they take on life challenges. * Health Support Services – At least weekly programming on health, nutrition, exercise, disease prevention and self-care. * Isolation Prevention – Regular social activities to ensure seniors and people with disabilities spend time outside of their homes with others. * Intergenerational Connection – Regular activities that pair teenage students with seniors to build understanding and mutual growth and development. These Senior Services cost approximately \$265,000. The Total Community Services Budget for 2021 is \$1,000,242.
	Housing and Community Development	100%	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 FY 2021 Budget is \$499,856.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	No Justification.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	24 hours (Monday through Sunday).
	Support Services	100%	Burglar Alarm Services – Businesses and residents register their alarm systems with the City of Hyattsville Police Department. Crime Analysis – The Police Department creates a weekly crime analyses stats report that's distributed to elected City officials and local law enforcement agencies and police departments. Crime Laboratory Services – No crime laboratory services, however, the Police Department has an evidence tech that gathers evidence and DNA samples and finger prints which are sent to the County. Detective Services – The Police Department has 4 detectives that investigate crimes within the City.
	Strategic Management	100%	Planning and Research – The Department's planning, policies and procedures are credentialed thru CALEA that also includes research and implementation of police technology. Records/Property Management – The department has a full-time FTE that maintains and manages the internal records system and property intake area.
	Police Vehicles	100%	For FY21 the City is not planning to seek any lease financing for additional Police vehicles. Prior to FY21 the City lease-financed approximately 14 to 16 vehicles for the Police Department. The lease terms are 5-years with annual payments of approximately \$350,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	The City does not provide any administrative services to HVFD. However the City provides an annual grant in the amount of \$50,000 to support HVFD operations.
Environmental Services			
	Animal Management	40%	The City does not have animal control officers however the City's patrol officers answer animal control related calls. Since January 2020 the Code Compliance Dept. and Police Department have responded to approximately 91 animal control related calls, representing almost a 40% increase over last year. This includes removing dead or injured caucuses, noise complaints, nuisance calls, stray animals and concerned sightings. These responses require initial coordination with the residents and follow-up with the county on these and other animal control case investigations. We are requesting the City be provided the appropriate consideration for our handling of animal control case complaints, review, and coordination including follow-up.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	10%	The City's streetlight per capita is 0.6%, based on the 120 street lights and an estimated population of 18,000. The FY 2021 budget is \$256,000.

**Municipal Tax Differential
Landover Hills**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The Town's Code Enforcement Officer routinely patrols the Town looking for code violations. If necessary, municipal infractions are issued and at times result in taking the property owner to court. If the property owner does not abate the issue, then the Town will begin the abatement process if it has obtained an abatement order from the court. The Code Officer also responds to complaints from residents, conducts rental inspections on rental homes every 2 years or when a new tenant moves into the property, and makes sure the property owner has a current lead certification and is providing a safe rental home. The Officer also contacts Town businesses to ensure they understand their responsibilities.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	80%	The Town actively pursues, writes, and administers grants as well as collaborates on grant efforts with neighboring municipalities with similar needs.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	80%	12-18 hours per day seven days a week.
Support Services	0%	No request submitted.
Strategic Management	100%	The Town of Landover Hills Police Department is a small agency but has many of the responsibilities of Police Department much larger. It has the responsibility of maintaining its own records and property. The originals of all reports are maintained at the Landover Hills Police Station as well as any property seized or confiscated. The Police Chief in conjunction with the Town Manager and Mayor and Council is responsible for the planning needs of the Police Department and how those needs translate into new equipment, vehicles and personnel.
Police Vehicles	100%	The Town plans to purchase one 2020 Ford Explorer. The FY 2021 budget includes \$56,000.
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%	When the Town receives a complaint about a loose dog, either the police department or public works will respond. Most times they are successful in finding the owner either through general knowledge of the dogs in the area and where they live, or a Facebook post on the Town's page. Dogs are taken to a local vet to see if they are chipped and owners are often found that way. If an owner cannot be found, only at that time is the animal taken to the County's animal control facility.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	There are 104 streetlights for a population of 1,687. This results in a ratio of 6.2%.

**Municipal Tax Differential
Laurel**

Service Area	FY 2022	Municipality
	DECISION	Justification
Public Works/Inspections		
Engineering	90%	The City conducts non-destructive pavement evaluations to prioritize the need for street reconstruction. Street projects are included in the Capital Program and funded by transfers from the General Fund or bonds/loans. If financed, the debt service is paid from the General Fund. Number of public works/inspections employees: 37 total/1 Engineer and 1 Inspector. The FY 2021 budget includes \$84,597 for the Dept. of Public Works-Division of Engineering and Technical Services; \$893,744 for the Dept. of Public Works-Division of Street Maintenance. CODE ENFORCEMENT RESPONSIBILITIES: (1) Review of fire and life safety, building, use and occupancy, fence, deck, sheds and sign applications; (2) Review of County, State, and Federal legislation pertaining to fire and life safety, building, electrical, and property standards; (3) Issuance of the following permits: fire and life safety, alarm, sprinkler, building (new construction and renovation) for residential and commercial, use and occupancy, fence, deck, sign, electrical and yard sale; (4) Inspections of fire, life safety, building, electrical, mechanical, sediment and erosion control, and use and occupancy permits; (5) Code enforcement regarding property standards; (6) Issuance and inspection of the following licenses: Business, Daycare Center, Home Daycare, Rental, Burglar Alarm and County Animal Licenses; (7) Annual fire/life safety inspections of all places of assembly. PERFORMANCE DATA: Since January 2018, the Department has reviewed over 1,153 building permits, use and occupancy and other permits. There are 10 code enforcement employees. The FY 2021 budget includes \$749,639. The City collects Permit Fees upon application for new building construction/modification, electrical permits, Use & Occupancy for new construction and business changes; and site work and grading. The FY 2021 Budget includes \$330,832.
Public Works Vehicles	100%	The City is paying debt service on a 10-year loan issued in 2012 and 2016 for 2-ten ton dump trucks with spreader and plow; 3 refuse trucks; 1 leaf vacuum; 1 backhoe; and 2 bucket trucks. The FY 2021 budget amount is \$190,337. The City also plans to purchase 6 Dump Trucks, Bobcat with snow blower, Vacuum Leaf Blower, and 3 Pickup Trucks. The FY 2021 budget amount is \$166,500.
Human Services		
Aging	100%	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. The staff coordinates specialized social services, assists with crisis intervention and provides individualized assistance with the support of county agencies, local service providers and caregivers. The program also coordinates van transportation service for senior citizens and persons with disabilities. The Department of Parks and Recreation's Division of Senior Services administrative offices and van service are housed at the Laurel Armory Community Center. Senior programs and many activities are held at other City facilities and Community Centers. The Trips and Travel program continues to be popular and has expanded to include evening and weekend offerings. The van transportation service also remains popular and has been utilized by a large number of participants requiring rides to the new M-NCPPC Senior Center, medical appointments and kidney dialysis, local businesses and shopping venues. With some grant funding provided by the M-NCPPC, Department of Parks and Recreation, the department is able to offset the cost for many senior programs and transportation. The department offers a large number of local trips and excursions, teas and luncheons and evening/weekend special events. The increase in senior citizen housing within the Laurel community has had a positive impact on the participation numbers at the center. The Division of Senior Services is operated Monday-Friday from 9:00-4:00 though staff is provided for afterhours trips and special events. Additionally, limited van transportation is offered on the weekends. Other programs offered through this budget include: senior health workshops and clinics, recreational and educational classes offered by the Department of Parks and Recreation and Prince George's Community College. CY 2017 statistics for senior programs include: 201 Classes, Events and Trips - 3,550 participants, Van Transportation - 50 registered riders with 245 days. The FY 2021 budget includes \$229,604 for senior services and \$6,803 for debt service for purchase of a senior van. The City of Laurel Community Redevelopment Authority (CRA) was authorized pursuant to Article 900 Urban Redevelopment of the Charter of the City of Laurel and created pursuant to Chapter 2 Administration, Article IX Community Redevelopment Authority of the Laurel City Code. The purpose of the CRA is to revitalize identified areas within the City of Laurel in order to upgrade existing residential neighborhoods and provide for a balanced economy with a mix of office, retail and industrial uses in order to ensure continued fiscal well-being and to provide employment opportunities for City residents. The City currently offers a Foreclosed Property tax credit program for owner occupied purchases of foreclosed properties as well as a Main Street Relocation Grant program as an incentive for businesses to join the Main Street business community. These programs were established through the adoption of Ordinance No. 1740, 1757, and 1775. FY 2021 Budget Amount: \$521,071-Dept. of Economic and Community Development; \$749,639-Office of the Fire Marshal and Permit Services (Fire Marshal, Code Enforcement, Rental License inspections
Homeland Security - Public Safety Communications		
Police Dispatch	100%	24 hours (Monday through Sunday).
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	24 hours (Monday through Sunday).
Support Services	100%	The Police Department is a full service department providing all services of a standard police department.
Strategic Management	100%	The City's police department along with assistance from the Office of Emergency Services Management conducts studies, research and planning for new equipment, tools and electronic information suites to improve the safety, efficiency and effectiveness of all police personnel. Additionally, the police department is actively involved with records and property management and conforms to all the County, State and Federal regulations.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	30%	FY 2021 Budget Amount - \$3,885. 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 City coordinates emergency operations for its volunteer fire companies. Both fire departments have representatives who staff positions in the City's Emergency Operations Center (EOC) during EOC activations. Services are provided eight hours a day seven days a week.
Debt	0%	No request submitted.
Volunteer Fire	100%	\$3,000 for training. \$134,300 for each the Laurel Volunteer Fire Department and the Laurel Volunteer Rescue Squad.
Environmental Services		
Animal Management	30%	The Animal Control Officer (ACO) currently works a ten-hour, four-day a week schedule due to COVID-19 concerns. However, sworn officers respond to animal management related matters outside of the availability of the ACO. When the COVID-19 concerns lessen, the officer will return to a five-day schedule.
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 FY 2021 budget includes \$325,000 and \$166,590 for 111 street lights and 11 traffic signals that it maintains plus 1,596 owned by BGE. The estimated population is 27,340. The street light per capita is 6.3%.

**Municipal Tax Differential
Morningside**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	We hire outside companies to rehab our streets/sidewalks when necessary. The Public Works Department does the upkeep of signage, road striping, snow plowing and other maintenance when needed. Number of public works/inspections employees is 2. The FY 2021 budget amount is \$166,266. The Code Enforcement Department ensures that all Town & County ordinances are followed and maintained. They issue citations/tickets and, if needed, arrange for abatement of code infractions. They issue all Town building permits, rental housing licenses and business licenses. The FY 2021 budget amount is \$ 85,421. Nothing for roads. Fees are collected for building permits, business licenses, rental housing licenses, special parking permits and code infractions. The FY 2021 Budget Amount is \$17,800.
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%	24 hours per day (Monday through Sunday)
Support Services	0%	No request submitted.
Strategic Management	60%	We have a Police Clerk who manages our records and we have a property/evidence list that is updated often by our officers.
Police Vehicles	100%	Debt service is paid for 2 Ford police interceptor 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	80%	The Town's street light/traffic control per capita is 4.9%. The Town's FY 2021 budget includes \$1,600 for 100 streetlights. The estimated population is 2,050.

**Municipal Tax Differential
Mount Rainier**

	Service Area	FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	100%	Review and inspect the infrastructure of the streets. A Maintenance Supervisor is responsible for reviewing and inspecting streets. Streets are inspected daily and any problems are reported to the Maintenance Supervisor.
	Public Works Vehicles	100%	The City is in the third year of a four year lease for a public works vehicle.
Human Services			
	Aging	40%	The municipality has a Social Services Resource Coordinator who works 25 hours a week, during evenings, nights, and weekends. The position provides the following services: (a) assist walk-in citizens requesting public assistance or resources through local, county, State, or Federal agencies; (b) identify services available to citizens through various agencies, businesses, and groups; (c) identify procedures required by agencies for citizens to apply for assistance; (d) respond to all requests within 48 hours of receipt; and (e) follow-up with citizens who have received assistance to ensure effectiveness.
	Housing and Community Development	80%	The municipality has a Director of Economic Development who writes, administers, reports, and monitors services paid from non-Community Development Block Grant funds.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The police department has contracted with the Hyattsville City Police Department to provide communications and dispatch services to the department.
	Fire Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	24 hours of service (Monday - Sunday).
	Support Services	80%	
	Strategic Management	100%	The town provides all 4 services (planning, research, records management, and property management)
	Police Vehicles	100%	The FY 2021 budget includes \$36,364 (Principal) plus \$6,496 (Interest)
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	40%	The City's streetlight/traffic control per capita is 1.2%. The FY 2021 budget includes \$93,500 for 100 street lights and 5 traffic signals. The estimated population is 8,600.

Municipal Tax Differential
New Carrollton

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	70%	Inspection, mill and overlay, and pothole repair. There are 4 public works/inspections employees. The FY 2021 budget amount is \$350,000. We inspect apartment buildings for health and safety ranging from outdated fire extinguishers, leaks, peeling paint, electrical wiring, etc. There are 5.5 code enforcement employees. The FY 2021 Budget Amount is \$516,466. We collect fees for rental units inside of the buildings. The FY 2021 Budget Amount is \$351,000.
Public Works Vehicles	100%	The City plans to purchase mowers and a trash truck. The FY 2021 Budget includes \$378,219.
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%	24 hours (Monday through Sunday).
Support Services	80%	The City provides burglar alarm response services and false alarm tracking services for properties within the City. The City provides detective services for the City with 2 full-time detectives.
Strategic Management	100%	The City provides records and property management with a records management system, and support staff. The City has a property management officer and a secure property room for processing of property.
Police Vehicles	0%	The City submitted no request. The City does not budget for vehicles, but instead relies on any surplus cash from the prior year.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The City provide \$10,000 to the fire department every year.
Environmental Services		
Animal Management	20%	We have a full-time animal control officer that works Monday – Friday 8:00AM -5:00PM and holidays. When the Animal Control Officer is not on duty, City police officers respond to animal calls.
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 expense for FY 2021 is \$100,000. The estimated population is 12,786.

**Municipal Tax Differential
North Brentwood**

	Service Area	FY 2022	Municipality Justification
		DECISION	
Public Works/Inspections			
	Engineering	40%	The Town has 1 employee to perform street maintenance such as filling potholes, painting curbs, and painting sidewalks. The FY 2021 budget amount is \$35,000. The Town also has 1 employee to ensure permits are acquired through the County and Town. The FY 2021 budget amount is \$21,000. The Town collects fees for building permits and licensing. The FY 2021 budget amount is \$3,350.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	10%	The Town provides food to seniors through the Produce for Seniors program. Town is also in partnership with the County to provide satellite office at the North Brentwood Municipal Center. The FY 2021 budget includes \$1,500 for these services.
	Housing and Community Development	10%	The Town provide grant writing services. The FY 2021 budget reflects \$3,800, which is 5% of the Town Manager's salary.
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	20%	The Town's budget includes a donation of \$2,500 to the 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 streetlight per capita is 11.3% based on the 59 street lights and an estimated population of 520. The FY 2021 budget amount is \$12,500.

**Municipal Tax Differential
Riverdale Park**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	70%	The Town employs 2 staff members who as part of their assigned duties monitor road condition deficiencies. Staff report conditions observed and contract engineering services are involved as may be required. The Town then takes the necessary actions to ensure proper maintenance of its roads. The FY 2021 budget includes \$265,000. The Town provides inspection services and enforcement of the Town's relevant codes on all private property to include all commercial and residential structures. The FY 2021 budget includes \$250,950. The Town collects fees for building, street-cutting/utility, and fence permits; additionally, the Town collects fees for the licensing and inspection of businesses, single-family rentals and multi-family rentals. The FY 2021 budget includes \$179,535.
Public Works Vehicles	0%	No justification provided.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	24 hours (Monday through Sunday)
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	24 hours (Monday through Sunday).
Support Services	80%	The Town's police department provides all support services except for crime laboratory services.
Strategic Management	100%	The Town provides planning, research, records and/or property management support services.
Police Vehicles	100%	The Town acquires and maintains a complete fleet of police vehicles. In FY 2021 the department is acquiring one police cruiser.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	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 FY 2021 budget includes \$99,000 for all costs related to streetlights. The estimated population is 7,304. The per capita is 6.6%.

**Municipal Tax Differential
Seat Pleasant**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	90%	The City paved and overhaul 1.4 sq. miles of roads in the City annually. The FY 2021 budget includes \$43,500. The Neighborhood and Commercial Compliance Division develops standards and inspects all commercial and rental properties within the City with a FY 2021 budget amount of \$177,625 for code enforcement.
Public Works Vehicles	100%	The City has several lease agreements for 1 Elgin Pelican Street Sweeper, 1 Kubota Tractor and 6 trucks. Also, the City plans to purchase an additional public works vehicle. FY 2021 budget is \$298,000.
Human Services		
Aging	90%	No justification
Housing and Community Development	80%	The City has a general fund supported Grant Writer who administers the preparation of monthly financial and performance or progress reports on all the State and Federal Grants. FY 2021 budget includes \$320,000.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	Patrol services are provided 24-hours a day, Monday through Sunday.
Support Services	30%	The Chief of Police conduct studies of crime pattern in the City.
Strategic Management	100%	Under the direction of the Chief of Police, the Police Department provides citywide police protection services that consist of planning and research. Planning activities entail the drafting and compilation of internal procedures, instructing police persons on securing the chain of evidence, safely operating Tasers, instructing patrols on mandatory use of bulletproof vests, and other essential police policies. Additionally, the police department performs daily records and property management activities. All records maintained are secured by allowing only authorized personnel to access confidential information that includes both electronic and printed data such as arrest reports and accident reports. Furthermore, the police department performs property management services such as maintaining seized property that is inventoried and tracked during the adjudication process.
Police Vehicles	100%	The City makes debt payments on its 25 police vehicles and has several lease agreements. FY 2021 includes \$373,699.
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	10%	There is a Neighborhood Compliant Officer assigned to animal control issues. Service is provided 8 hours Monday through Friday.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City has 445 street lights/traffic control for an estimated population of 4,399.

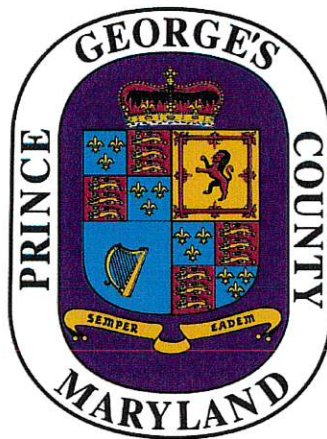
**Municipal Tax Differential
University Park**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The FY 2021 budget includes \$2.5 million for 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 Codes. The FY 2021 budget includes \$30,000 for services related to code enforcement. \$1,500 is included in the budget for building permit fees.
Public Works Vehicles	100%	In FY 2020 the Town purchased 2 2019 Ford F 550 Trucks under a 6-year lease. The final lease payment will be due in 2024. The vehicle is used to collect leaves and plow snow and other functions as needed. FY2021 will be the second year. FY 2021 Budget Amount is \$27,350.
Human Services		
Aging	50%	The Town funds a senior program that helps residents to age in place. This service provides transportation, financial assistance and helps with daily needs to the aging population in the Town. Services are provided on average 11 hours per week 2-3 days per week. FY 2021 Budget Amount is \$5,000.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	8 hours per day (Monday-Friday).
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	24 hours per day (Monday-Sunday).
Support Services	80%	The University Park Police Department (UPPD) is dispatched to all burglar alarm calls, It also responds to audible alarms in homes that are not connected to a service. The County monitors the alarm systems and dispatches UPPD officers to the call. Crime analyses is done by the UPPD with the use of crime maps, data collection, review of information from within the jurisdiction and the use of data provided by surrounding jurisdictions. Complex efforts are coordinated with the County and a consortium of agencies adjacent to the Town that have established a MOU which supports enforcement efforts. All major crimes are investigated by the respective section of the County. However, the UPPD does conduct minor investigations when they are within the capabilities of the effort. Lifting fingerprints, conducting neighborhood canvass, basic interviews, photographing crime scenes and investigating accidents are all part of the basic crime investigations conducted by officers on a routine basis.
Strategic Management	100%	The UPPD does maintain an agency strategic plan that is reviewed periodically. Also an Emergency preparedness plan and drill is conducted on an annual basis utilizing the NIMS system as established by the National Model. These emergency exercises have been conducted in conjunction with the University Park Citizens Emergency Response Team (CERT) and often include participation with the County and other CERT teams from around the state. The University Park drills have been utilized as model scenarios and are well documented. Research is conducted by administrative personnel on all purchases large and small and also on traffic related issues that impact the town. Several traffic studies have been commissioned and utilized for traffic calming measures as well as a comprehensive town wide study for "Crime Prevention Through Environmental Design which researched the impacts of lighting, plantings, signage and traffic.
Police Vehicles	100%	The FY 2021 budget includes the purchase of 2 police vehicles. These will be hybrid SUV vehicles. The FY 2021 Budget Amount is \$101,000.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	Provides an annual donation of \$9,000
Environmental Services		
Animal Management	10%	The Town responds to animal complaints and issue and maintain traps to the Town residents. \$5,000 included in budget.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The FY 2021 budget includes \$29,000 for streetlights. The City has 231 street lights. The estimated population is 2,659. Streetlights per capita is 8.7%.

**Municipal Tax Differential
Upper Marlboro**

Service Area	FY 2022	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The Town will hire expert contractors to inspect the town right of ways for overhaul/repaving projects. Projects for improvements or repairs are requested as needed. There are 3 public works/inspections employees. The FY 2021 Budget Amount is \$263,616. The Town's code enforcement dept. holds the duties of inspecting residential & commercial properties within the Town. Included with those duties the code enforcer also responds to nuisance complaints for the well-being of the Town. Also, constituents or contractors will not report to the Town for permit applications, however with the agreed partnership between Prince George's County and the Town of Upper Marlboro, our code enforcers will monitor and enforce issued permits. There is 1 employee and an FY 2021 Budget Amount of \$80,360.
Public Works Vehicles	0%	No justification
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	40%	Officers patrol from 8:30 am until 12:30 am (Monday - Friday). Saturday & Sunday. Patrolling officers work for eight (8) hours.
Support Services	0%	No request submitted.
Strategic Management	60%	Upper Marlboro PD does 50% of the research for new equipment. The planning for technology is reviewed by the dept., personnel, records & property management. Records are stored here in the Town for required years until stored in a safe confidential facility. Items such as recovered firearms and drugs are tested by the county and are stored under their watch.
Police Vehicles	100%	One 2020 Chevy tahoe and two 2020 Ford explorers. These vehicles are in year 2 of a 4-year lease. The FY 2021 Budget Amount is \$33,000.
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	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 181 street lights. The estimated population is 680. The FY 2021 budget includes \$26,000.

**THE PRESENTATION OF THE
FY 2022 MUNICIPAL TAX DIFFERENTIAL
PROGRAM
TO
MUNICIPAL REPRESENTATIVES**



**Angela Alsobrooks
County Executive**

Prepared by

**Office of Management and Budget
October 7, 2020**

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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 Friday, November 6, 2020**.
- 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** percentage point 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 Monday, December 7, 2020**.

The value of tax differential given must be agreed upon between the Office of Management and Budget and the respective municipality **no later than Friday, January 8, 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 9-1-1 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 9-1-1 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 2021 Approved Budget determines the FY 2022 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 2021 budget costs are reduced by non-property tax revenues directly related to service
 - FY 2021 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
 - FY 2021 services which are provided entirely by the County are eliminated
 - FY 2021 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 2021 debt service is allocated to appropriate functional categories.
- Step 3. FY 2021 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2021 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)

	Town X		
	Real Property	Personal Property	Total
Unadjusted Municipal Tax Rate (Service Level) for FY 2021	\$0.072	\$0.181	
Unadjusted Municipal Tax Rate plus the calculated rate for each of the last 2 years (3 years total for FY 2019-2021)	\$0.174	\$0.434	
Divide by 3 (equals the tax differential rate for FY 2022)	\$0.580	\$0.145	
Estimated Municipal Tax Base	\$132,864,930	\$5,905,108	\$138,770,038
Divide by \$100	\$1,328,649	\$59,051	\$1,387,700
Multiply the Municipal Tax Base divided by \$100 x the FY 2022 tax differential rate	\$76,885	\$8,545	\$85,430

IV. SERVICE CATEGORY DESCRIPTION

Source: Prince George's County FY 2021 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 the 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, Emergency Solutions Grant and the Housing Opportunities for Persons with AIDS Grant. The CPD Division coordinates efforts with the Housing Development Division, 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 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, Seniors and Law Enforcement Together, 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 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 is comprised of the Drug Analysis Laboratory, Firearms Examination Unit, Serology/DNA Laboratory and the Regional Automated Fingerprint Identification System. 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 personnel 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 2020 and fiscal 2021 are linked accordingly in the fiscal 2022 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

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FY 2022 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 1

FUNCTION DEPT/ACTIVITY	FY 2021 APPROVED COMPENSATION	FY 2021 APPROVED FRINGE BENEFITS	FY 2021 APPROVED OPERATING EXPENSES	FY 2021 APPROVED CAPITAL OUTLAY	FY 2021 APPROVED RECOVERIES	FY 2021 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
GENERAL GOVERNMENT									
Executive	\$5,780,800	\$1,387,400	\$998,000	\$0	\$0	\$8,066,200	21.3%	\$1,715,800	\$9,782,000
Legislative	13,870,600	3,951,300	7,680,800	29,400	-1,329,400	24,202,700	21.3%	5,148,100	29,350,800
Office of Ethics and Accountability	617,400	177,200	109,900	0	0	904,500	21.3%	192,400	1,096,900
Personnel Board	230,600	60,800	112,300	0	0	403,800	21.3%	85,900	489,700
Citizen Complaint Oversight Panel	186,700	60,700	144,100	0	0	391,500	21.3%	83,300	474,800
People's Zoning Counsel	0	0	250,000	0	0	250,000	21.3%	53,200	303,200
Office of Finance	5,123,000	1,700,900	1,287,300	0	-3,533,300	4,577,900	21.3%	973,800	5,551,700
Office of Community Relations	4,174,400	1,381,700	1,704,200	0	0	7,260,300	21.3%	1,544,300	8,804,600
Office of Management & Budget	2,299,400	662,200	262,900	0	-196,900	3,027,600	21.3%	644,000	3,671,600
Board of License Commissioners	966,300	435,800	204,500	0	0	1,606,600	21.3%	341,700	1,948,300
Office of Law	5,579,100	1,668,200	554,200	0	-3,332,200	4,469,300	21.3%	950,700	5,420,000
Office of Human Resources Management	6,883,500	1,796,500	3,889,100	0	-3,173,200	9,395,000	21.3%	1,988,600	11,384,600
Office of Information Technology	4,513,400	0	2,311,100	0	0	2,311,100	21.3%	491,600	2,802,700
Board of Elections	9,728,800	609,200	1,472,000	0	0	6,594,600	21.3%	1,402,700	7,997,300
Office of Central Services		3,346,600	10,895,600	0	-1,226,200	22,734,800	21.3%	4,835,900	27,570,700
TOTAL GENERAL GOVERNMENT	\$59,954,000	\$17,238,700	\$31,766,000	\$23,400	-\$12,791,200	\$96,196,900		\$20,462,000	\$116,658,900
COURTS AND CRIMINAL/CIVIL JUSTICE									
Circuit Court	\$11,374,800	\$3,605,800	\$5,022,500	\$0	\$0	\$20,003,200	68.4%	\$13,681,300	\$33,684,500
Opians' Court	409,100	115,800	40,700	0	0	565,600	68.4%	386,800	952,400
Office of the State's Attorney	14,128,800	4,478,800	2,122,100	0	-67,800	20,661,900	17.5%	3,616,800	24,278,700
Office of the Sheriff	27,751,300	17,316,800	6,688,600	0	0	51,756,700	8.1%	4,184,500	55,941,200
Department of Corrections	53,891,800	26,029,800	14,875,400	275,000	-222,800	94,849,200	9.0%	8,506,100	103,355,300
TOTAL CRIMINAL/CIVIL JUSTICE	\$107,656,800	\$51,547,100	\$28,749,300	\$275,000	-\$290,600	\$187,836,600		\$30,375,500	\$218,212,100
PUBLIC SAFETY									
POLICE DEPARTMENT									
Office of the Chief	\$20,188,900	\$10,686,800	\$28,246,800	\$0	-\$350,500	\$58,772,000	5.0%	\$2,927,900	\$61,699,900
Bureau of Patrol	105,020,900	66,642,600	2,171,300	275,000	0	174,109,800	5.0%	8,673,700	182,783,500
Bureau of Administration	13,676,800	5,647,500	1,394,300	0	0	20,717,600	5.0%	1,032,100	21,749,700
Bureau of Investigation	41,937,200	23,364,900	1,497,200	0	0	66,799,300	5.0%	3,327,800	70,127,100
Bureau of Forensic Science & Intelligence	18,046,800	8,803,600	1,017,700	0	0	27,868,100	5.0%	1,388,300	29,256,400
SUBTOTAL POLICE DEPARTMENT	\$198,869,600	\$115,145,400	\$34,327,300	\$275,000	-\$350,500	\$348,266,800		\$17,349,800	\$365,616,600
FIRE/EMS DEPARTMENT									
Office of the Fire Chief	\$3,142,100	\$1,841,300	\$101,100	\$0	\$0	\$5,084,500	6.0%	\$304,500	\$5,389,000
Administrative Services Command	3,236,900	1,320,800	5,385,100	70,000	-260,000	9,752,800	6.0%	584,200	10,337,000
Emergency Operations Command	87,902,700	63,272,500	940,900	0	0	152,116,100	6.0%	9,111,400	161,227,500
Special Operations Command	12,716,500	4,794,400	7,700	7,700	0	25,729,200	6.0%	1,541,100	27,270,300
Volunteer Services Command	485,500	4,898,800	15,466,700	0	0	20,851,000	6.0%	1,248,900	22,099,900
SUBTOTAL FIRE DEPARTMENT	\$107,482,700	\$79,545,400	\$26,687,900	\$77,700	-\$260,000	\$213,533,600		\$12,790,100	\$226,323,700
OFFICE OF HOMELAND SECURITY									
Administration	\$1,412,000	\$448,700	\$962,700	\$0	\$0	\$2,823,400	10.2%	\$289,300	\$3,112,700
Emergency Management Operations	721,400	205,800	184,700	0	0	1,111,900	10.2%	113,900	1,225,800
Public Safety Communications	3,443,000	997,200	2,930,000	0	0	7,370,200	10.2%	755,300	8,125,500
Police Dispatch	1,746,300	505,800	1,710,500	0	0	3,962,600	10.2%	406,100	4,368,700
Fire Dispatch	6,699,300	1,940,400	11,126,600	0	0	19,766,300	10.2%	2,025,600	21,791,900
911 Dispatch	1,534,200	444,400	1,168,600	0	0	3,147,200	10.2%	322,500	3,469,700
Other Communications	13,422,800	3,887,800	16,935,700	0	0	34,246,300	10.2%	3,509,500	37,755,800
Subtotal Public Safety Communications	15,956,200	4,342,300	18,063,100	0	0	38,181,600	10.2%	3,912,700	42,094,300
SUBTOTAL HOMELAND SECURITY	\$321,908,500	\$199,233,100	\$79,098,200	\$352,700	-\$610,500	\$599,882,000		\$34,062,600	\$634,034,600

FUNCTION DEPT/ACTIVITY	FY 2021 APPROVED COMPENSATION	FY 2021 APPROVED FRINGE BENEFITS	FY 2021 APPROVED OPERATING EXPENSES	FY 2021 APPROVED CAPITAL OUTLAY	FY 2021 APPROVED RECOVERIES	FY 2021 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
PUBLIC WORKS AND THE ENVIRONMENT									
SOIL CONSERVATION DISTRICT									
	\$1,257,500	\$389,800	\$85,000	\$0	-\$1,732,300	\$0	0.0%	\$0	\$0
DEPARTMENT OF THE ENVIRONMENT									
Office of the Director	\$1,403,100	\$772,600	\$92,700	\$0	-\$2,155,000	\$113,400	36.6%	\$41,500	\$154,900
Administrative Services	1,662,600	556,400	305,000	0	-2,397,800	126,200	36.6%	46,200	172,400
Animal Management	3,455,800	1,031,800	1,171,000	0	-1,659,500	3,959,100	36.6%	1,463,200	5,462,300
SUBTOTAL ENVIRONMENT	\$6,521,500	\$2,360,800	\$1,568,700	\$0	-\$6,212,300	\$4,238,700		\$1,550,900	\$5,789,600
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION									
Office of the Director	\$1,104,500	\$417,100	\$306,700	\$0	-\$782,700	\$1,045,600	34.2%	\$357,100	\$1,402,700
Highway Maintenance	6,933,700	2,559,900	16,220,500	0	-14,672,300	11,041,800	34.2%	3,771,500	14,813,300
Office of Administrative Services	775,100	302,900	120,800	0	-541,300	657,300	34.2%	224,500	881,800
Transportation	4,347,500	1,612,700	37,986,700	16,125,300	-59,299,600	772,600	34.2%	263,900	1,036,500
Project Management	2,997,600	1,118,300	300,600	0	-3,741,100	675,400	34.2%	230,700	906,100
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$16,158,400	\$6,010,900	\$54,935,100	\$16,125,300	-\$79,037,000	\$14,192,700		\$4,847,700	\$19,040,400
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT									
Office of the Director	\$3,222,200	\$1,148,400	\$4,068,300	\$0	-\$3,884,000	\$4,554,900	36.6%	\$1,666,600	\$6,221,500
Permitting and Licensing	2,564,400	840,900	854,600	0	-2,460,800	1,799,100	36.6%	658,300	2,457,400
Site/Road Plan Review	3,079,600	1,010,000	397,600	0	-4,119,600	367,600	36.6%	134,500	502,100
Building Plan Review	2,424,500	795,000	396,800	0	-2,261,900	1,354,400	36.6%	495,600	1,850,000
Inspections	4,541,200	1,397,700	1,041,100	0	-4,280,400	2,699,600	36.6%	987,700	3,687,300
Enforcement	4,531,100	1,485,900	2,252,000	0	-7,872,700	396,300	36.6%	145,000	541,300
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$20,363,000	\$6,677,900	\$9,010,400	\$0	-\$24,879,400	\$11,171,900		\$4,087,700	\$15,259,600
TOTAL PUBLIC WORKS, PERMITTING, & THE ENVIRONMENT	\$44,930,400	\$15,439,400	\$65,699,200	\$16,125,300	-\$111,861,000	\$29,603,300		\$10,468,300	\$40,069,600
EDUCATION & LIBRARY									
Board of Education	\$1,441,123,700	\$435,245,300	\$385,447,600	\$16,321,400	\$2,278,138,000	\$2,278,138,000	0.0%	\$0	\$2,278,138,000
Community College	75,243,800	18,752,400	34,950,200	3,715,700	132,662,100	132,662,100	0.0%	0	132,662,100
Memorial Library	19,971,800	4,993,000	8,679,000	100,000	0	33,743,800	0.0%	0	33,743,800
TOTAL EDUCATION & LIBRARY	\$1,536,339,300	\$468,990,700	\$429,076,800	\$20,137,100	\$0	\$2,444,543,900		\$0	\$2,444,543,900
HUMAN SERVICES									
Health Department	\$16,034,200	\$5,724,300	\$9,519,900	\$0	-\$2,480,100	\$28,798,300	5.9%	\$1,687,200	\$30,485,500
Department of Social Services	2,575,400	592,200	2,953,100	0	-209,800	5,920,900	13.7%	809,100	6,730,000
Department of Family Services (w/o Aging Division)	1,457,200	464,800	2,182,200	0	0	4,104,200	4.1%	166,900	4,271,100
Aging Services Division	1,017,100	324,400	793,800	0	0	2,135,300	4.1%	86,900	2,222,200
Housing & Community Development	2,699,200	920,500	1,188,600	0	0	4,808,300	10.0%	480,500	5,288,800
TOTAL HUMAN SERVICES	\$23,783,100	\$8,026,200	\$16,647,600	\$0	-\$2,689,900	\$45,767,000		\$3,240,600	\$49,007,600
NON DEPARTMENTAL									
Debt Service	\$0	\$0	\$156,777,600	\$0	\$0	\$156,777,600	0.0%	\$0	\$156,777,600
Street Lighting/Traffic Signal	0	0	2,850,000	0	0	2,850,000	0.0%	0	2,850,000
Transfers & Grants	0	0	31,425,900	0	0	31,425,900	0.0%	0	31,425,900
Other	0	0	119,417,700	0	0	119,417,700	0.0%	0	119,417,700
Contingencies	0	0	0	0	0	0	0.0%	0	0
TOTAL NON DEPT.	\$0	\$0	\$310,471,200	\$0	\$0	\$310,471,200		\$0	\$310,471,200
GRAND TOTAL GENERAL FUND	\$2,093,841,100	\$750,475,200	\$961,408,300	\$36,919,500	-\$128,243,200	\$3,714,400,900		\$98,617,000	\$3,813,017,900

SOURCE: FY 2021 APPROVED OPERATING BUDGET

FY 2022 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 2

FUNCTION DEPT/ACTIVITY	OPERATING	SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	SERVICE COUNTY-WIDE	ELIGIBLE SERVICE	REAL PROPERTY TAX RATE - DIFFERENTIAL	PERSONAL PROPERTY TAX RATE*	SERVICE IS EQUIVALENT	REAL PROPERTY ACTUAL PERCENT	PERSONAL PROPERTY ACTUAL PERCENT	REAL PROPERTY ACTUAL PERCENT
GENERAL GOVERNMENT													
Executive	\$9,762,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Legislative	29,350,800	0	0	32,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Ethics and Accountability	1,096,900	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Personnel Board	489,700	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Citizen Complaint Oversight Panel	0	474,800	0	0	474,800	474,800	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
People's Zoning Counsel	0	303,200	0	290,000	53,200	53,200	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Finance	5,551,700	0	0	194,400	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Community Relations	0	8,804,600	0	8,804,600	8,804,600	8,804,600	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Management & Budget	3,671,600	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Board of License Commissioners	0	1,948,300	0	2,724,100	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Law	5,420,000	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Human Resources Management	11,394,600	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Information Technology	2,802,700	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Board of Elections	0	7,997,300	0	11,000	7,986,300	7,986,300	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of Central Services	27,570,700	0	0	1,479,200	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
TOTAL GENERAL GOVERNMENT	\$97,130,700	\$19,528,200	\$0	\$4,690,700	\$17,318,900	\$17,318,900	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
COURTS AND CRIMINAL/CIVIL JUSTICE													
Circuit Court	\$0	\$33,694,500	\$0	\$1,692,000	\$31,992,500	\$31,992,500	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Orphans Court	0	952,400	0	0	952,400	952,400	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of the State's Attorney	0	24,278,700	0	0	24,278,700	24,278,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Office of the Sheriff	0	55,941,200	0	3,595,000	52,385,200	52,385,200	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Department of Corrections	0	103,355,300	0	152,600	103,202,700	103,202,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
TOTAL CRIMINAL JUSTICE	\$0	\$218,212,100	\$0	\$5,440,600	\$212,811,500	\$212,811,500	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
PUBLIC SAFETY													
POLICE DEPARTMENT													
Office of the Chief	\$0	\$61,699,900	\$0	\$0	\$61,699,900	\$61,699,900	140,811,100	\$0,1622	\$4,8728	\$0,6999	\$0,2032	\$0,2032	\$0,2032
Bureau of Patrol	0	182,793,500	219,891,443	20,795,000	161,988,500	21,779,400	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Bureau of Administration	0	21,749,700	26,165,233	0	21,749,700	21,749,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Bureau of Investigation	0	70,127,100	84,364,011	0	70,127,100	15,232,900	51,894,200	\$0,0698	\$1,7958	\$0,0258	\$0,0749	\$0,0749	\$0,0749
Bureau of Forensic Science & Intelligence	0	29,295,400	35,195,912	0	29,295,400	0	29,295,400	\$0,0337	\$1,0124	\$0,0745	\$0,0422	\$0,0422	\$0,0422
SUBTOTAL POLICE DEPARTMENT	\$0	\$365,616,600	\$365,616,600	\$20,795,000	\$344,821,600	\$122,899,900	\$221,961,700	\$0,2557	\$7,6810	\$0,1102	\$0,3203	\$0,3203	\$0,3203
FIRE DEPARTMENT													
Office of the Fire Chief	\$0	\$5,389,000	\$0	\$0	\$5,389,000	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Administrative Services Command	0	10,337,000	10,599,138	0	10,337,000	0	10,337,000	\$0,0119	\$0,3577	\$0,051	\$0,0149	\$0,0149	\$0,0149
Emergency Operations Command	0	161,227,500	165,160,133	11,003,400	150,224,100	150,224,100	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Special Operations Command	0	27,270,300	27,935,472	2,025,000	25,245,300	25,245,300	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Volunteer Services Command	0	22,099,900	22,639,957	6,270,400	15,829,500	15,829,500	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
SUBTOTAL FIRE DEPARTMENT	\$0	\$226,323,700	\$226,323,700	\$19,298,800	\$207,024,900	\$25,245,300	\$176,990,600	\$0,2031	\$5,5562	\$0,0875	\$0,2545	\$0,2545	\$0,2545
VOLUNTEER FIRE													
HOMELAND SECURITY													
Administration	\$0	\$3,112,700	\$0	\$0	\$3,112,700	\$3,112,700	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Emergency Management Operations	0	1,225,800	1,323,681	0	1,225,800	1,225,800	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Public Safety Communications	0	22,464,570	24,256,377	9,093,494	13,371,076	0	13,371,076	\$0,0154	\$0,4627	\$0,066	\$0,0193	\$0,0193	\$0,0193
Fire dispatch	0	11,821,530	12,765,485	4,726,405	7,095,124	0	7,095,124	\$0,0082	\$0,2465	\$0,0335	\$0,0102	\$0,0102	\$0,0102
911 dispatch	0	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Other communications	0	3,469,700	3,746,757	0	3,469,700	3,469,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Subtotal Public Safety Communications	0	37,795,600	40,770,619	13,819,900	23,955,900	3,469,700	20,486,200	\$0,0238	\$0,7082	\$0,101	\$0,0295	\$0,0295	\$0,0295
SUBTOTAL HOMELAND SECURITY	\$0	\$42,094,300	\$42,094,300	\$13,819,900	\$28,274,400	\$7,809,200	\$20,466,200	\$0,0238	\$0,7082	\$0,101	\$0,0295	\$0,0295	\$0,0295
TOTAL PUBLIC SAFETY	\$0	\$634,034,600	\$634,034,600	\$53,913,700	\$580,120,900	\$165,913,400	\$418,818,600	\$0,4624	\$13,9454	\$0,2078	\$0,6043	\$0,6043	\$0,6043

FUNCTION DEPT/ACTIVITY	OPERATING	SERVICE	SERVICES DEPT. ADJ. ▼	(REV. ADJ.)	NET SERVICE	SERVICE COUNTY-WIDE	ELIGIBLE SERVICE	TAXRATE* DIFFERENTIAL	TAXRATE** EQUIVALENT	TAXRATE** EQUIVALENT	Real Property ACTUAL PERCENT	Personal Property ACTUAL PERCENT
PUBLIC WORKS AND THE ENVIRONMENT												
SOIL CONSERVATION DISTRICT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
DEPARTMENT OF THE ENVIRONMENT												
Office of the Director	\$0	\$154,900	\$0	\$0	\$154,900	\$0	\$154,900	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Administrative Services	0	172,400	177,139	155,300	17,100	0	17,100	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Animal Management	0	5,462,300	5,612,461	107,200	5,355,100	0	5,355,100	\$0.0062	\$0.1853	\$0.0027	43.12%	4.17%
SUBTOTAL ENVIRONMENT	\$0	\$5,789,600	\$5,789,600	\$262,600	\$5,627,100	\$0	\$5,627,100	\$0.0062	\$0.1853	\$0.0027	43.12%	4.17%
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION												
Office of the Director	\$0	\$1,402,700	\$0	\$0	\$1,402,700	\$1,402,700	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Highway Maintenance	0	14,813,300	15,991,380	205,600	14,607,700	14,607,700	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Office of Administrative Services	0	881,800	951,928	0	881,800	881,800	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Transportation	0	1,036,500	1,118,981	0	1,036,500	1,036,500	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Project Management	0	906,100	978,161	0	906,100	906,100	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$0	\$19,040,400	\$19,040,400	\$205,600	\$18,834,800	\$18,834,800	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT												
Office of the Director	\$0	\$6,221,500	\$6,716,287	34,847,700	0	\$6,221,500	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Permitting and Licensing	0	2,457,400	2,652,833	502,100	0	0	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Site/Road Plan Review	0	1,850,000	1,997,128	0	1,850,000	1,850,000	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Building Plan Review	0	3,687,300	3,990,349	1,537,100	0	3,687,300	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Inspections	0	541,300	594,349	0	541,300	541,300	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Enforcement	0	\$15,259,600	\$16,473,173	\$36,384,800	\$12,250,900	\$11,758,800	\$502,100	\$0.0006	\$0.0174	\$0.0003	43.12%	4.17%
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$0	\$40,089,600	\$41,303,173	\$36,852,900	\$36,622,800	\$30,693,600	\$6,029,200	\$0.0068	\$0.2027	\$0.0030	43.12%	4.17%
EDUCATION & LIBRARY												
Board of Education	\$0	\$2,278,138,000	\$0	\$1,759,471,800	\$518,666,200	\$518,666,200	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Community College	0	132,662,100	0	86,398,500	46,263,600	46,263,600	0	\$0.0000	\$0.0000	\$0.0123	43.12%	4.17%
Memorial Library	0	33,743,800	0	8,941,800	24,802,000	24,802,000	0	\$0.0286	\$0.8583	\$0.0358	43.12%	4.17%
TOTAL EDUCATION & LIBRARY	\$0	\$2,444,543,900	\$0	\$1,854,812,100	\$589,731,800	\$564,929,800	\$24,802,000	\$0.0286	\$0.8583	\$0.0123	43.12%	4.17%
HUMAN SERVICES												
Health Department	\$0	\$30,495,500	\$0	\$14,554,900	\$15,940,600	\$15,940,600	\$0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Social Services	0	6,730,000	0	242,100	6,487,900	6,487,900	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Family Services (w/o Aging)	0	4,271,100	0	0	4,271,100	4,271,100	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Aging	0	2,222,200	0	0	2,222,200	538,900	1,683,300	\$0.0019	\$0.0583	\$0.0008	43.12%	4.17%
Housing & Community Development	0	5,288,600	0	544,000	4,744,600	0	4,744,600	\$0.0055	\$0.1642	\$0.0024	43.12%	4.17%
TOTAL HUMAN SERV.	\$0	\$49,007,600	\$0	\$16,341,000	\$33,666,600	\$27,238,600	\$5,428,100	\$0.0074	\$0.2225	\$0.0032	43.12%	4.17%
NON DEPARTMENTAL												
Dart Service	▼	\$0	\$156,777,600	\$3,145,400	\$153,632,200	\$82,384,700	\$71,247,500	\$0.0821	\$2.4655	\$0.0354	43.12%	4.17%
Street Lighting/Traffic Signal	▼	0	2,850,000	0	2,850,000	0	2,850,000	\$0.0033	\$0.0986	\$0.0014	43.12%	4.17%
Grants and Transfers	▼	0	31,425,900	858,700	30,567,200	30,567,200	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Other	▼	0	119,417,700	1,600,000	117,817,700	117,817,700	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
Contingencies	▼	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	43.12%	4.17%
TOTAL NON DEPT.	\$0	\$310,471,200	\$310,471,200	\$5,604,100	\$304,867,100	\$230,769,600	\$74,097,600	\$0.0854	\$2.5641	\$0.0368	43.12%	4.17%
GRAND TOTAL GENERAL FUND	\$97,130,700	\$3,716,887,200	\$575,337,773	\$1,976,616,100	\$1,775,138,600	\$1,299,575,300	\$530,175,300	\$0.6106	\$7.7930	\$0.2631	43.12%	4.17%

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

**FY 2022 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 3**

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)	\$48,809,800	\$25,386,800	\$74,196,600	-\$43,941,700		\$30,254,900			\$288,977		
Schools (Q-bonds)	3,149,700	0	3,149,700			3,149,700					
Mass Transit	837,600	158,300	995,900	-995,900		0					
Roads	34,922,100	17,460,400	52,412,500			52,412,500	52,412,500	\$0.0604	\$1.8137	\$0.0260	\$0.0757
Public Buildings	24,073,700	13,390,300	37,464,000			37,464,000					
Fire	4,390,300	2,342,000	6,732,300			6,732,300	6,732,300	\$0.0078	\$0.2330	\$0.0034	\$0.0097
Community College	6,532,300	5,257,500	11,789,800			11,789,800					
Correctional Facilities	3,611,800	2,099,800	5,711,600			5,711,600					
Library	5,710,600	3,229,100	8,939,700			8,939,700	8,939,700	\$0.0103	\$0.3094	\$0.0044	\$0.0129
Health	642,100	442,800	1,084,900			1,084,900					
Police	3,389,400	2,919,000	6,308,400			6,308,400	6,308,400	\$0.0073	\$0.2183	\$0.0031	\$0.0091
Hospital			0			0					
MILA Debt			0			0					
Local Government Insurance Trust (LGIT) Debt			0			0					
Current Year Bond Sale/Refinancing	5,017,700	8,078,200	13,095,900			13,095,900					
IRS Subsidy			0		-2,366,100	-2,366,100					
Bond Premiums					-17,800,000	-17,800,000					
GRAND TOTAL	\$141,087,100	\$80,794,200	\$221,881,300	-\$44,937,600	-\$20,166,100	\$156,777,600	\$74,392,900	\$0.0858	\$2.5744	\$0.0369	\$0.1074

SOURCE: FY 2021 APPROVED OPERATING BUDGET

**FY 2022 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 4**

REVENUE OFFSETS

SERVICES ELIGIBLE FOR DIFFERENTIAL	REVENUE DESCRIPTION	TOTAL
Public Works		
	Engineering (M-NCPPC)	\$205,600
Total Public Works		\$205,600
Homeland Security		
Public Safety Communications	911 Fees	\$13,819,900
Total Homeland Security		\$13,819,900
Police		
Patrol	State Police Aid Grant	\$14,875,000
	Contractual Police Services	1,540,000
	Speed Cameras	4,380,000
Total Police		\$20,795,000
Fire		
	Misc. Sales	\$5,000
	Contractual Fire Services	400,000
	Speed Cameras	1,620,000
	Fees for Emergency Transportation and Related Svcs (General)	11,003,400
Emergency Operations	Fees for Emergency Transportation and Related Svcs (Volunteer)	6,270,400
Total Fire		\$19,298,800
Library		
	State Aid/Fines	\$8,941,800
Total Library		\$8,941,800
Environment		
Animal Control	Animal Registrations (licenses)	
	Animal Licenses	\$107,200
	Water and Sewer Planning (MNCPPC)	155,300
Total Environment		\$262,500

Permitting, Inspections and Enforcement

	Short Term Rental	\$480,000
Site/Road Plan Review	Permits/Inspection (M-NCCPC)	376,200
Permits and Licensing	Building/Grading Permits	23,625,200
	Other Permits/Inspection/Business Licenses	4,003,000
	Business Licenses (Other)	958,400
	Enforcement (MNCPPC)	1,537,100
	Street Use Permits	5,404,900
Total Permitting, Inspections and Enforcement		\$36,384,800

Housing and Community Development

	Redevelopment Division (M-NCPPC)	\$544,000
Total Housing and Community Development		\$544,000

Subtotal Revenue Offsets

\$100,252,400

	WSTC	\$995,900
	Highway User	6,900,200
Debt Offsets		\$7,896,100

TOTAL OFFSETS

\$108,148,500

NET GF REVENUES

\$2,046,227,800

REAL PROPERTY TAXES

\$882,257,200

REAL PROPERTY TAX SHARE

43.1%

PERSONAL PROPERTY TAXES

\$85,402,700

PERSONAL PROPERTY TAX SHARE

4.2%

TOTAL PROPERTY TAXES

\$967,659,900

TOTAL PROPERTY TAX SHARE

100.0%

Personal Property
Tax Rate

	FY21 Utility	FY21 Business	FY21 Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield	Personal Property Tax Rate
Berwyn Hgts.	14,417,630	2,910,000	17,327,630	0.360	2.140	370,811	\$2.50
Bladensburg	9,226,070	7,730,000	16,956,070	0.363	2.137	362,351	
Bowie	51,937,560	66,310,000	118,247,560	0.397	2.103	2,486,746	
Brentwood	2,661,450	1,530,000	4,191,450	0.211	2.289	95,942	
Capitol Hgts.	5,674,940	9,160,000	14,834,940	0.331	2.169	321,770	
Cheverly	11,256,630	4,100,000	15,356,630	0.355	2.145	329,400	
College Park	40,408,260	43,210,000	83,618,260	0.089	2.411	2,016,036	
Colmar Manor	1,318,430	1,400,000	2,718,430	0.298	2.202	59,860	
Cottage City	1,916,180	1,000,000	2,916,180	0.230	2.270	66,197	
District Hts.	4,999,430	1,730,000	6,729,430	0.354	2.146	144,414	
Eagle Harbor	178,470	0	178,470	0.006	2.494	4,451	
Edmonston	1,698,400	5,400,000	7,098,400	0.262	2.238	158,862	
Fairmount Heights	1,323,560	250,000	1,573,560	0.214	2.286	35,972	
Forest Hgts.	2,841,120	1,100,000	3,941,120	0.236	2.264	89,227	
Glenarden	2,911,260	6,140,000	9,051,260	0.304	2.196	198,766	
Greenbelt	19,261,280	39,600,000	58,861,280	0.416	2.084	1,226,669	
Hyattsville	40,100,110	45,200,000	85,300,110	0.398	2.102	1,793,008	
Landover Hills	1,756,330	1,750,000	3,506,330	0.225	2.275	79,769	
Laurel	33,874,510	50,000,000	83,874,510	0.471	2.029	1,701,814	
Morningside	1,322,080	930,000	2,252,080	0.209	2.291	51,595	
Mount Rainier	3,751,250	2,140,000	5,891,250	0.371	2.129	125,425	
New Carrollton	5,788,930	9,080,000	14,868,930	0.346	2.154	320,277	
N. Brentwood	571,800	241,770	813,570	0.011	2.489	20,250	
Riverdale Park	10,719,280	22,860,000	33,579,280	0.357	2.143	719,604	
Seat Pleasant	4,430,250	3,250,000	7,680,250	0.315	2.185	167,813	
University Park	2,131,010	245,000	2,376,010	0.356	2.144	50,942	
Upper Marlboro	43,904,680	4,080,000	47,984,680	0.180	2.320	1,113,245	
Unincorporated area	1,289,317,100	1,036,000,000	2,325,317,100	0.000	2.500	58,132,928	
TOTAL	1,609,698,000	1,367,346,770	2,977,044,770			72,244,143	FY20 personal property tax yield total

\$863,257,801

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 2022 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM

MUNICIPALITY: **Municipality**

Appendix III

Calculation Source: Prince George's County FY 2021 Approved Operating Budget and Municipality FY 2021 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 2020 adopted budget, FY 2021 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 2022 decision. All rates are in cents.
- (5) Please submit the completed form via email to David B. Juppe at dbjuppe@co.pg.md.us a by **Friday, 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: David B. Juppe, 1301 McCormick Drive, Suite 4200, Largo, MD 20774.

OMB Contacts: Stanley A. Earley, Budget Director 301-952-3218
David B. Juppe Legislative Analyst 301-780-8415

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	0.03	0.07	Percentage	0.00	0.00
Debt	2.60	7.57	Percentage	0.00	0.00
Subtotal	2.63	7.64		0.00	0.00
HUMAN SERVICES					
Aging	0.08	0.24	Percentage	0.00	0.00
Housing & Community Development	0.24	0.68	Percentage	0.00	0.00
Subtotal	0.32	0.92		0.00	0.00
COMMUNITY SAFETY					
Homeland Security – Public Safety Communications					
Police Dispatch	0.66	1.92	Percentage	0.00	0.00
Fire Dispatch	0.36	1.03	Percentage	0.00	0.00
Subtotal	1.02	2.95		0.00	0.00
Police					
Patrol Services	6.99	20.32	Percentage	0.00	0.00
Support Services	2.58	7.49	Percentage	0.00	0.00
Strategic Management	1.45	4.22	Percentage	0.00	0.00
Debt	0.31	0.91	Percentage	0.00	0.00
Subtotal	11.33	32.94		0.00	0.00
Fire					
Administrative Services	0.51	1.49	Percentage	0.00	0.00
Emergency Operations	7.46	21.68	Percentage	0.00	0.00
Debt	0.34	0.97	Percentage	0.00	0.00
Subtotal	8.31	24.14		0.00	0.00
Volunteer Fire	0.78	2.28	Percentage	0.00	0.00
ENVIRONMENTAL SERVICES					
Animal Management	0.27	0.77	Percentage	0.00	0.00
LIBRARY					
Library	1.23	3.58	Percentage	0.00	0.00
Debt	0.44	1.29	Percentage	0.00	0.00
Subtotal	1.67	4.87		0.00	0.00
NON-DEPARTMENTAL					
Street Lighting/Traffic Signal	0.14	0.41	Percentage	0.00	0.00
Subtotal	0.14	0.41		0.00	0.00
GRAND TOTAL	26.47	76.92		0.00	0.00

FY 2022 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 2021 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 2021 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 2021 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 2021 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 2021 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 2021 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 2021 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 9-1-1 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 9-1-1 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 | <input type="checkbox"/> |
| b. Research | <input type="checkbox"/> |
| c. Records management | <input type="checkbox"/> |
| d. Property management | <input type="checkbox"/> |

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 2021 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 2021 Budget Amount. [Click here to enter text.](#)

VOLUNTEER FIRE

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

Yes No

FY 2021 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 2021 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 2021 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 2021 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 2021 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.](#)