



Rushern L. Baker, III
County Executive

PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

October 24, 2016

The Honorable Douglas J.J. Peters, Chair
Prince George's County Senate Delegation

The Honorable Jay Walker, Chair
Prince George's County House Delegation

Dear Chair Peters and Walker:

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 (House Bill 681, 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,

A handwritten signature in blue ink, reading "Terri Bacote-Charles".

Terri Bacote-Charles
Director

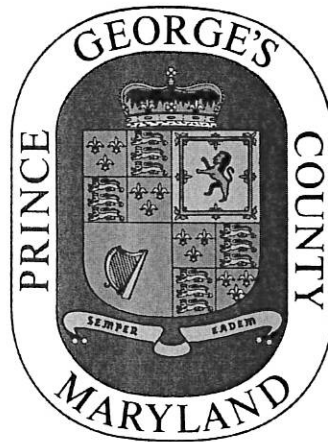
cc: Members, Prince George's County Senate Delegation
Members, Prince George's County House Delegation

14741 Governor Oden Bowie Drive, Upper Marlboro, Maryland 20772
(301) 952-3300

www.princegeorgescountymd.gov



PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERTIAL REPORT
FY 2017



OCTOBER 2016

TABLE OF CONTENTS

I. Overview.....	1
II. Program Guidelines and Methodology.....	2
III. Appendix.....	4
A. FY 2017 Tax Differential Decisions by Municipality	
B. FY 2017 Municipal Tax Differential Program Manual	
C. FY 2017 Tax Differential Calculation Worksheets	

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 the 2015 Laws of Maryland (House Bill 681), 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 2017 Municipal Tax Differential rates and tax setoffs:

FY 2017 TAX DIFFERENTIAL RATES					
Municipality	FY 2017 TAX DIFFERENTIAL		FY 2017 VALUE		TOTAL
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	
Berwyn Heights	0.298	0.127	\$ 51,542	\$ 324,161	\$ 375,703
Bladensburg	0.258	0.110	43,519	460,068	503,587
Bowie	0.310	0.132	371,954	8,129,392	8,501,345
Brentwood	0.169	0.072	7,448	141,824	149,272
Capitol Heights	0.277	0.118	23,382	297,086	320,467
Cheverly	0.279	0.119	48,507	616,876	665,383
College Park	0.070	0.030	49,533	717,478	767,011
Colmar Manor	0.221	0.094	5,731	75,851	81,581
Cottage City	0.248	0.106	8,234	88,980	97,214
District Heights	0.289	0.123	17,152	392,380	409,533
Eagle Harbor	0.006	0.007	2	486	487
Edmonston	0.242	0.103	12,555	147,904	160,458
Fairmount Heights	0.131	0.056	2,164	50,756	52,920
Forest Heights	0.205	0.088	7,329	138,452	145,781
Glenarden	0.270	0.115	36,266	471,889	508,156
Greenbelt	0.331	0.141	225,729	2,602,385	2,828,114
Hyattsville	0.319	0.136	202,026	2,324,686	2,526,712
Landover Hills	0.259	0.111	5,954	145,500	151,455
Laurel	0.389	0.166	293,722	4,395,839	4,689,561
Morningside	0.176	0.075	4,518	61,990	66,508
Mount Rainier	0.315	0.134	14,937	485,204	500,142
New Carrollton	0.276	0.118	34,290	785,333	819,624
North Brentwood	0.010	0.004	96	1,730	1,826
Riverdale	0.320	0.136	62,739	789,100	851,839
Seat Pleasant	0.292	0.124	18,665	324,569	343,234
University Park	0.293	0.125	8,342	371,900	380,241
Upper Marlboro	0.186	0.079	45,460	63,895	109,356
Total			\$ 1,601,795	\$ 24,405,715	\$ 26,007,511

Numbers may not add due to rounding.

II. Program Guidelines and Methodology

There are four basic criteria for municipalities receiving tax relief:

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

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

Calculating the County Tax Rate Equivalent

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

Calculating the Municipal Tax Differential Rate

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

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

III. APPENDIX

- A. FY 2017 Tax Differential Decisions by Municipality
- B. FY 2017 Municipal Tax Differential Program Manual
- C. FY 2017 Tax Differential Calculation Worksheets

APPENDIX - A. FY 2017 Tax Differential Decisions by Municipality

FY 2017 Tax Differential Decision by Municipality											
	Berwyn Heights Request	Berwyn Heights Decision	Bladensburg Request	Bladensburg Decision	Bowie Request	Bowie Decision	Brentwood Request	Brentwood Decision	Capitol Heights Request	Capitol Heights Decision	
Public Works Engineering Debt	100% 100%	0% 100%	30% 0%	30% 0%	100% 100%	100% 100%	0% 0%	0% 0%	100% 100%	80% 100%	
Human Services Aging Housing and Community Development	50% 0%	50% 0%	0% 50%	0% 50%	90% 10%	90% 10%	0% 0%	0% 0%	0% 0%	10% 0%	
Homeland Security - Public Safety Communications Police Dispatch Fire Dispatch	0% 0%	0% 0%	100% 100%	100% 100%	100% 0%	100% 0%	0% 0%	0% 0%	100% 0%	70% 0%	
Community Safety - Police Patrol Services Support Services Strategic Management Debt	100% 90% 100% 100%	100% 90% 100% 100%	100% 70% 100% 0%	100% 70% 100% 0%	100% 90% 100% 20%	100% 90% 100% 20%	70% 10% 100% 0%	50% 10% 100% 0%	100% 40% 100% 100%	70% 40% 80% 100%	
Fire Department Administrative Services Emergency Operations Debt	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	0% 0% 0%	
Volunteer Fire	10%	10%	0%	0%	10%	10%	0%	0%	0%	0%	
Environmental Services Animal Management	20%	20%	0%	0%	90%	90%	0%	0%	0%	0%	
Education/Library Library Debt	10% 0%	10% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 100%	0% 0%	
Non-Departmental Street Lighting/Traffic Control	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	

FY 2017 Tax Differential Decision by Municipality										
	Cheverly Request	Cheverly Decision	College Park Request	College Park Decision	Colmar Manor Request	Colmar Manor Decision	Cottage City Request	Cottage City Decision	District Heights Request	District Heights Decision
Public Works										
Engineering Debt	100% 100%	100% 100%	100% 100%	100% 100%	100% 100%	100% 100%	100% 0%	100% 0%	100% 100%	100% 100%
Human Services										
Aging Housing and Community Development	10% 70%	10% 10%	90% 100%	90% 100%	50% 50%	50% 50%	0% 0%	0% 0%	20% 20%	20% 20%
Homeland Security - Public Safety Communications										
Police Dispatch	20% 0%	10% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%
Fire Dispatch										
Community Safety - Police										
Patrol Services	100%	100%	0%	0%	80%	80%	100%	80%	100%	100%
Support Services	100%	90%	0%	0%	10%	10%	100%	100%	80%	80%
Strategic Management	100%	100%	0%	0%	100%	100%	100%	100%	100%	100%
Debt	100%	100%	0%	0%	100%	100%	0%	100%	100%	100%
Fire Department										
Administrative Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Emergency Operations	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Debt							10%	0%	0%	0%
Volunteer Fire	0%	0%	10%	10%	0%	0%	0%	0%	0%	0%
Environmental Services										
Animal Management	50%	50%	80%	80%	0%	0%	0%	0%	0%	0%
Education/Library										
Library Debt	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%
Non-Departmental										
Street Lighting/Traffic Control	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2017 Tax Differential Decision by Municipality									
	Eagle Harbor	Eagle Harbor	Edmonston	Fairmount	Fairmount	Forest Heights	Forest Heights	Glenarden	Glenarden
	Request	Decision	Request	Request	Decision	Request	Decision	Request	Decision
Public Works									
Engineering	0%	0%	100%	0%	0%	90%	90%	0%	0%
Debt	0%	0%	100%	0%	0%	0%	100%	0%	0%
Human Services									
Aging	0%	0%	0%	0%	0%	0%	0%	20%	20%
Housing and Community Development	0%	0%	50%	0%	0%	0%	0%	0%	0%
Homeland Security - Public Safety Communications									
Police Dispatch	0%	0%	70%	0%	0%	0%	0%	0%	0%
Fire Dispatch	0%	0%	0%	0%	0%	0%	0%	0%	0%
Community Safety - Police									
Patrol Services	0%	0%	100%	60%	60%	50%	50%	100%	100%
Support Services	0%	0%	20%	10%	10%	30%	30%	100%	80%
Strategic Management	0%	0%	100%	80%	80%	100%	100%	100%	100%
Debt	0%	0%	100%	0%	0%	100%	100%	100%	100%
Fire Department									
Administrative Services	0%	0%	0%	0%	0%	0%	0%	0%	0%
Emergency Operations	0%	0%	0%	0%	0%	0%	0%	0%	0%
Debt	0%	0%	0%	0%	0%	0%	0%	0%	0%
Volunteer Fire	0%	0%	0%	0%	0%	0%	0%	0%	0%
Environmental Services									
Animal Management	0%	0%	20%	0%	0%	20%	20%	0%	0%
Education/Library									
Library	0%	0%	0%	0%	0%	0%	0%	0%	0%
Debt	0%	0%	0%	0%	0%	0%	0%	0%	0%
Non-Departmental									
Street Lighting/Traffic Control	100%	100%	100%	100%	100%	100%	100%	80%	80%

FY 2017 Tax Differential Decision by Municipality													
		Greenbelt	Greenbelt	Hyattsville	Hyattsville	Landover	Landover	Laurel	Laurel	Morningside	Morningside		
		Request	Decision	Request	Decision	Request	Decision	Request	Decision	Request	Decision		
Public Works													
Engineering		100%	100%	100%	100%	100%	100%	100%	100%	0%	0%		
Debt		100%	100%	100%	100%	100%	100%	100%	100%	0%	0%		
Human Services													
Aging		50%	50%	50%	50%	10%	10%	100%	100%	0%	0%		
Housing and Community Development		20%	20%	50%	50%	70%	70%	100%	100%	0%	0%		
Homeland Security - Public Safety Communications													
Police Dispatch		100%	100%	100%	100%	0%	0%	100%	100%	0%	0%		
Fire Dispatch		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Community Safety - Police													
Patrol Services		100%	100%	100%	100%	80%	80%	100%	100%	100%	50%		
Support Services		100%	100%	100%	100%	80%	80%	100%	100%	0%	0%		
Strategic Management		100%	100%	100%	100%	100%	100%	100%	100%	0%	0%		
Debt		100%	100%	100%	100%	100%	100%	100%	100%	0%	0%		
Fire Department													
Administrative Services		20%	20%	0%	0%	0%	0%	30%	30%	0%	0%		
Emergency Operations		0%	0%	0%	0%	0%	0%	30%	30%	0%	0%		
Debt		100%	100%	0%	0%	0%	0%	30%	30%	0%	0%		
Volunteer Fire		20%	20%	0%	0%	0%	0%	100%	100%	0%	0%		
Environmental Services													
Animal Management		100%	100%	40%	0%	40%	40%	50%	50%	0%	0%		
Education/Library													
Library		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Debt		0%	0%	0%	0%	0%	0%	30%	30%	0%	0%		
Non-Departmental													
Street Lighting/Traffic Control		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		

FY 2017 Tax Differential Decision by Municipality											
		Mount Rainier	Mount Rainier	New Carrollton	New Carrollton	North Brentwood	North Brentwood	Riverdale Park	Riverdale Park	Seat Pleasant	Seat Pleasant
		Request	Decision	Request	Decision	Request	Decision	Request	Decision	Request	Decision
Public Works											
Engineering		0%	0%	90%	90%	0%	0%	100%	100%	20%	20%
Debt		100%	100%	100%	100%	0%	0%	100%	100%	100%	100%
Human Services											
Aging		10%	10%	0%	0%	10%	10%	0%	0%	30%	30%
Housing and Community Development		0%	0%	0%	0%	10%	10%	0%	0%	20%	20%
Homeland Security - Public Safety Communications											
Police Dispatch		100%	100%	0%	0%	0%	0%	100%	100%	0%	0%
Fire Dispatch		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Community Safety - Police											
Patrol Services		100%	100%	100%	100%	0%	0%	100%	100%	100%	100%
Support Services		100%	100%	50%	50%	0%	0%	100%	100%	80%	80%
Strategic Management		100%	100%	100%	100%	0%	0%	100%	100%	100%	100%
Debt		100%	100%	100%	100%	0%	0%	100%	100%	100%	100%
Fire Department											
Administrative Services		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Emergency Operations		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Debt		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Volunteer Fire		0%	0%	0%	0%	0%	0%	30%	30%	100%	20%
Environmental Services											
Animal Management		0%	0%	0%	0%	0%	0%	0%	0%	30%	30%
Education/Library											
Library		10%	10%	0%	0%	0%	0%	0%	0%	0%	0%
Debt		100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Non-Departmental											
Street Lighting/Traffic Control		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

FY 2017 Tax Differential Decision by Municipality					
		University Park Request	University Park Decision	Upper Marlboro Request	Upper Marlboro Decision
Public Works					
Engineering		100%	100%	0%	0%
Debt		100%	100%	0%	0%
Human Services					
Aging		10%	10%	0%	0%
Housing and Community Development		0%	0%	0%	0%
Homeland Security - Public Safety Communications					
Police Dispatch		10%	10%	0%	0%
Fire Dispatch		0%	0%	0%	0%
Community Safety - Police					
Patrol Services		100%	100%	100%	100%
Support Services		80%	80%	0%	0%
Strategic Management		100%	100%	50%	50%
Debt		100%	100%	0%	0%
Fire Department					
Administrative Services		0%	0%	0%	0%
Emergency Operations		0%	0%	0%	0%
Debt		0%	0%	0%	0%
Volunteer Fire		0%	0%	0%	0%
Environmental Services					
Animal Management		50%	50%	0%	0%
Education/Library					
Library		0%	0%	0%	0%
Debt		0%	0%	0%	0%
Non-Departmental					
Street Lighting/Traffic Control		100%	100%	100%	100%

**THE PRESENTATION OF THE
FY 2017 MUNICIPAL TAX DIFFERENTIAL PROGRAM
TO
MUNICIPAL REPRESENTATIVES**

**Rushern L. Baker, III
County Executive**

**Prepared by
Office of Management and Budget
October 7, 2015**

TABLE OF CONTENTS

I.	LEGISLATION	3
II.	TAX DIFFERENTIAL GUIDELINES	6
III.	THE TAX DIFFERENTIAL CALCULATION PROCESS	9
IV.	SERVICE CATEGORY DESCRIPTION	10

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)

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, 2015**.
- All municipal service levels (other than zero) must include explanation and documentation. In particular, any changes in service level since the last fiscal year must be documented.
- Please provide a copy of your current budget with your request.
- The level of service section of the form must be expressed as a percentage of the total service being replaced. (Please use **10%** intervals.)
- After OMB receives the information, further information or clarification may be required. In some cases, this could include a meeting to discuss the municipality's request forms.
- The County will send a letter to each municipality indicating the calculated tax differential **no later than Monday, December 7, 2015**.

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 15, 2016**, 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.)
- **Debt:** To be eligible for the debt service credit under this category, a municipality must be incurring debt service on owning and/or leasing needed public works vehicles.

- **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; and/or
 - Provides a contribution, including human resources, to the Redevelopment Authority.

- **Community Safety**

- **Homeland Security (Public Safety Communications)**

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

- **Police**

- **Patrol Services:** To receive this service credit, the municipality must provide police patrol services that are currently performed by the County. Therefore, a contract for patrol services to supplement the County Police is not eligible for the credit. The percentage of hours per day

and weeks per year that the patrol service is provided will guide the percentage of credit. Other factors also may be considered.

- **Police Support/Investigation Services:** To receive this service credit, the municipality must provide detective services, crime laboratory services, crime analysis, and burglar alarm services. 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, forensic analysis, records management and property management.
- **Debt:** To be eligible for the debt service credit under this category, a municipality must be incurring debt service on owning and/or leasing needed police vehicles.
- **Fire**
 - **Administrative Services:** To be eligible for the administrative services credit under this category, a municipality must provide management, financial or support functions for its fire department, which include partial or full funding of equipment and training costs for career personnel.
 - **Emergency Operations:** To receive this credit, a municipality must coordinate its firefighters, paramedics and volunteers in fire/EMS operations, advanced emergency medical services, technical rescues and/or hazardous materials responses. The percentage of service provided per day and weeks per year will guide the percentage of credit.
 - **Debt:** To receive this credit, a municipality must be incurring debt service on fire station buildings.
 - **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.
- **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. 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.
- **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 per capita costs of energy costs for street lighting and/ or the per capita operational costs for maintaining traffic signals.

THE TAX DIFFERENTIAL CALCULATION PROCESS

The FY 2016 Approved Budget determines the FY 2017 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 2016 budget costs are reduced by non-property tax revenues directly related to service
 - FY 2016 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
 - FY 2016 services which are provided entirely by the County are eliminated
 - FY 2016 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 2016 debt service is allocated to appropriate functional categories.
- Step 3. FY 2016 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2016 Real Property Tax Base and Personal Property Tax Base, respectively.

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

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

	<u>Town X</u>	
	Real Property	Personal Property
Unadjusted Municipal Tax Rate (Service Level) for FY 2016	\$0.0722	\$0.1805
Unadjusted Municipal Tax Rate plus the calculated rate for each of the last 2 years (3 years total)	\$0.1736	\$0.4341
Divide by 3 =	\$0.0579	\$0.1447
Equals the Tax Differential Rate for FY 2016	\$0.0579	\$0.1447
Times the Estimated Municipal Base	\$132,864,930	\$5,905,108
Divided by \$100	\$100	\$100
Equals the Total FY 2017 Estimated Tax Relief for Town X	\$76,885 + \$8,545 = \$85,430	
FY 2017 Property Tax Base of Town X	\$132,864,930 + \$5,905,108	
FY 2017 Total Property Tax Base Combined of Town X	=\$138,770,038	

SERVICE CATEGORY DESCRIPTION

Source: Prince George's County FY 2016 Approved Operating Budget

<http://www.princegeorgescountymd.gov/sites/OMB/Resources/budget-2016/Pages/default.aspx>

Department of Permitting, Inspections and Enforcement

Building Plan Review

Division of Building Plan Review is staffed by 37 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 68 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 81 full-time personnel with several sections that include Administrative Support, Residential Property Standards, and Zoning and Commercial Property Standards.

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

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

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

Department of Family Services

Aging Services Division

The Aging Services Division (Area Agency on Aging) provides information and assistance through the Maryland Access Point of Prince George's County to seniors, caregivers and persons with disabilities desiring to plan for current and future needs. Through the Senior Health Insurance Program, consumers are able to receive health insurance counseling. Additional information is provided regarding support to family caregivers including education, respite care and supplemental services. Case management services are provided to court-appointed wards, 65 years of age and older, where the Area Agency on Aging Director has been appointed as public guardian. The home delivered meals program aims to meet the nutritional needs of seniors residing in their own homes and unable to receive meals through the congregate sites due to health conditions. The Aging Services Division provides services to those seniors interested in leaving an institutionalized setting. These services include senior assisted living, respite care, adult day care and personal care. Telephone Reassurance, another community-based program, aims to reduce social isolation to homebound seniors. Likewise, the Senior Community Service Employment Program provides unsubsidized employment enabling seniors to gain work experience. The division's intervention programs include Foster Grandparents where older volunteers are utilized as resources to work with physically, mentally, emotionally and physically handicapped children. The Ombudsman Program, another intervention service, investigates and seeks resolution of problems which affect the rights, health, safety, care and welfare of residents in long-term care settings. Advocacy is provided for those who are disabled to ensure compliance with Americans with Disabilities Act, Rehabilitation Act and Fair Housing Act.

Department of Housing and Community Development

Community Planning and Development

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

Redevelopment

The Redevelopment Division serves as the administrative support for the Redevelopment Authority. This division performs the daily duties and activities of the Redevelopment Authority, as well as facilitates private sector development to help revitalize distressed communities.

Office of Homeland Security

Public Safety Communications

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

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

Police Department

Patrol Services

The Bureau of Patrol encompasses six District police stations with one currently being built for a total of seven, the Special Operations Division, the Professional Compliance 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 Professional Compliance Division approves the secondary employment venues of the officers throughout the County. It also approves all applications for licenses by businesses that require the department's comments and approval (such as public dance licenses). The Community Services Division coordinates outreach programs for the Department. These include the Police Explorers, Volunteers in Policing (VIPs), Seniors and Law Enforcement Together (SALT), the Cora Rice Christmas Party, Toys for Tots and the Safety Patrol Education Summer Camp. This division also includes the Crossing Guard Unit. The Telephone Reporting Unit handles non-emergency calls for service that require documentation on a police report but do not need a police response to the scene.

Support Services

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

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

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

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

Strategic Management

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

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

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

The Intelligence Division includes the Homeland Security Intelligence Unit and the Joint Analysis Intelligence Center. This division investigates individual and groups that threaten the security of Prince George's County. It also centralizes the collection and analysis of data and crime mapping.

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 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.

Fire/EMS Department

Administrative Services

The Administrative Services Command coordinates the management, financial and support functions within the department. The division also oversees the operations of Fiscal Affairs, Research, Planning and Development, Apparatus, Maintenance, Logistics, Supply and Human Resources.

Emergency Operations

Emergency Operations Command coordinates firefighters, paramedics and volunteers. Headed by one of the department's deputy chiefs, the Emergency Operations Command oversees Fire/EMS Operations, Advanced Emergency Medical Services, Technical Rescue and the Hazardous Materials Response Team.

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 of 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 2015 and fiscal 2016 are linked accordingly in the fiscal 2017 tax differential calculations.

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 1
 SOURCE: FY 2016 APPROVED OPERATING BUDGET

FUNCTION DEPT/ACTIVITY	FY 2016 APPROVED COMPENSATION	FY 2016 APPROVED FRINGE BENEFITS	FY 2016 APPROVED OPERATING EXPENSES	FY 2016 APPROVED CAPITAL OUTLAY	FY 2016 APPROVED RECOVERIES	FY 2016 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
GENERAL GOVERNMENT									
Executive	\$ 4,216,500	\$ 1,056,700	\$ 381,900	\$ -	\$ -	\$ 5,645,100	21.27%	\$ 1,200,800	\$ 6,845,900
Legislative	\$ 9,443,800	\$ 2,946,400	\$ 2,508,500	\$ 29,400	\$ (1,135,500)	\$ 13,788,600	21.27%	\$ 2,933,000	\$ 16,721,600
Office of Ethics and Accountability	\$ 420,500	\$ 116,500	\$ 35,000	\$ -	\$ -	\$ 572,000	21.27%	\$ 121,700	\$ 693,700
Personnel Board	\$ 188,700	\$ 51,200	\$ 79,900	\$ -	\$ -	\$ 319,800	21.27%	\$ 68,000	\$ 387,800
Citizen Complaint Oversight Panel	\$ 122,800	\$ 41,700	\$ 91,000	\$ -	\$ -	\$ 255,500	21.27%	\$ 54,300	\$ 309,800
People's Zoning Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21.27%	\$ -	\$ -
Office of Finance	\$ 4,353,300	\$ 1,548,900	\$ 782,300	\$ -	\$ (3,047,900)	\$ 3,637,100	21.27%	\$ 773,600	\$ 4,410,700
Office of Community Relations	\$ 2,980,100	\$ 1,028,100	\$ 210,800	\$ -	\$ -	\$ 4,219,000	21.27%	\$ 897,400	\$ 5,116,400
Office of Management & Budget	\$ 1,972,300	\$ 622,000	\$ 136,000	\$ -	\$ (341,300)	\$ 2,389,000	21.27%	\$ 506,200	\$ 2,895,200
Board of License Commissioners	\$ 649,900	\$ 253,800	\$ 87,000	\$ -	\$ -	\$ 1,000,700	21.27%	\$ 213,800	\$ 1,214,500
Office of Law	\$ 4,647,500	\$ 1,440,700	\$ 407,300	\$ -	\$ (2,140,600)	\$ 3,954,600	21.27%	\$ 798,700	\$ 4,753,300
Office of Human Resources Management	\$ 4,957,500	\$ 1,385,200	\$ 928,300	\$ -	\$ (1,986,800)	\$ 5,304,200	21.27%	\$ 1,129,300	\$ 6,433,500
Office of Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21.27%	\$ -	\$ -
Board of Elections	\$ 2,328,800	\$ 340,000	\$ 659,000	\$ -	\$ -	\$ 3,327,800	21.27%	\$ 707,900	\$ 4,035,700
Office of Central Services	\$ 8,233,300	\$ 3,293,400	\$ 7,231,200	\$ -	\$ (1,551,600)	\$ 17,206,300	21.27%	\$ 3,659,900	\$ 20,866,200
TOTAL GENERAL GOVERNMENT	\$ 44,515,000	\$ 14,144,600	\$ 13,518,700	\$ 29,400	\$ (10,787,700)	\$ 61,420,000		\$ 13,064,700	\$ 74,484,700
COURTS AND CRIMINAL/CIVIL JUSTICE									
Circuit Court	\$ 8,847,100	\$ 2,991,700	\$ 3,577,600	\$ -	\$ (129,400)	\$ 15,287,000	68.40%	\$ 10,455,700	\$ 25,742,700
Orphans' Court	\$ 305,500	\$ 86,500	\$ 15,800	\$ -	\$ -	\$ 407,800	68.40%	\$ 278,900	\$ 686,700
Office of the State's Attorney	\$ 11,068,300	\$ 3,593,300	\$ 1,360,900	\$ -	\$ (124,500)	\$ 15,898,000	17.50%	\$ 2,780,800	\$ 18,678,800
Office of the Sheriff	\$ 22,167,200	\$ 14,479,200	\$ 4,609,400	\$ -	\$ -	\$ 41,255,800	8.09%	\$ 3,335,500	\$ 44,591,300
Department of Corrections	\$ 43,291,900	\$ 22,177,100	\$ 10,986,900	\$ -	\$ (146,100)	\$ 76,309,800	8.97%	\$ 6,843,500	\$ 83,153,300
TOTAL CRIMINAL/CIVIL JUSTICE	\$ 85,668,000	\$ 43,327,800	\$ 20,550,900	\$ -	\$ (400,000)	\$ 149,146,400		\$ 23,694,400	\$ 172,840,800
PUBLIC SAFETY									
POLICE DEPARTMENT									
Office of the Chief	\$ 11,787,900	\$ 6,965,200	\$ 156,100	\$ -	\$ -	\$ 18,909,200	4.98%	\$ 942,000	\$ 19,851,200
Bureau of Patrol	\$ 85,367,100	\$ 55,321,100	\$ 1,333,700	\$ -	\$ -	\$ 142,021,900	4.98%	\$ 7,075,200	\$ 149,097,100
Bureau of Administration	\$ 14,955,100	\$ 9,218,200	\$ 25,398,100	\$ -	\$ (288,100)	\$ 49,296,300	4.98%	\$ 2,455,600	\$ 51,752,100
Bureau of Investigation	\$ 35,583,800	\$ 22,062,000	\$ 1,269,400	\$ -	\$ -	\$ 58,915,200	4.98%	\$ 2,935,000	\$ 61,850,200
Bureau of Forensic Science & Intelligence	\$ 14,504,000	\$ 6,776,600	\$ 1,344,900	\$ -	\$ -	\$ 24,625,500	4.98%	\$ 1,228,800	\$ 25,854,300
SUBTOTAL POLICE DEPARTMENT	\$ 162,211,900	\$ 102,343,100	\$ 29,502,200	\$ -	\$ (288,100)	\$ 293,768,100		\$ 14,634,600	\$ 308,402,700
FIRE/EMS DEPARTMENT									
Office of the Fire Chief	\$ 2,193,500	\$ 2,760,000	\$ 127,200	\$ -	\$ -	\$ 5,080,700	5.99%	\$ 304,300	\$ 5,385,000
Administrative Services Command	\$ 4,111,800	\$ 3,626,700	\$ 4,538,600	\$ -	\$ (89,000)	\$ 12,178,100	5.99%	\$ 729,400	\$ 12,907,500
Emergency Operations Command	\$ 61,346,300	\$ 43,055,100	\$ 695,900	\$ -	\$ -	\$ 105,100,300	5.99%	\$ 6,295,200	\$ 111,395,500
Special Operations Command	\$ 10,226,200	\$ 6,276,500	\$ 507,000	\$ -	\$ -	\$ 17,009,700	5.99%	\$ 1,016,800	\$ 18,026,500
Public Safety Communications	\$ 352,800	\$ 4,774,100	\$ 14,247,300	\$ -	\$ -	\$ 19,404,200	5.99%	\$ 1,162,300	\$ 20,566,500
SUBTOTAL FIRE DEPARTMENT	\$ 78,265,600	\$ 60,451,400	\$ 20,116,000	\$ -	\$ (89,000)	\$ 158,775,000		\$ 9,510,000	\$ 168,285,000
OFFICE OF HOMELAND SECURITY									
Administration	\$ 666,100	\$ 205,500	\$ 237,300	\$ -	\$ -	\$ 1,111,200	10.25%	\$ 113,900	\$ 1,225,100
Emergency Management Operations	\$ 557,600	\$ 171,700	\$ 22,500	\$ -	\$ -	\$ 751,800	10.25%	\$ 77,000	\$ 828,800
Public Safety Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Police Dispatch	\$ 2,893,035	\$ 906,683	\$ 1,946,605	\$ -	\$ -	\$ 5,736,323	10.25%	\$ 587,900	\$ 6,324,223
Fire Dispatch	\$ 1,491,225	\$ 478,006	\$ 1,011,504	\$ -	\$ -	\$ 2,980,735	10.25%	\$ 305,500	\$ 3,286,235
911 Dispatch	\$ 5,587,240	\$ 1,749,511	\$ 3,758,281	\$ -	\$ -	\$ 11,075,032	10.25%	\$ 1,135,000	\$ 12,210,032
Other Communications	\$ 1,306,700	\$ 405,700	\$ 880,609	\$ -	\$ -	\$ 2,593,009	10.25%	\$ 265,900	\$ 2,858,909
Subtotal Public Safety Communications	\$ 11,250,200	\$ 3,539,900	\$ 7,597,000	\$ -	\$ -	\$ 22,387,100	10.25%	\$ 2,284,200	\$ 24,671,300
SUBTOTAL HOMELAND SECURITY	\$ 12,475,900	\$ 3,917,400	\$ 7,856,800	\$ -	\$ -	\$ 24,250,100		\$ 2,465,100	\$ 26,715,200
TOTAL PUBLIC SAFETY	\$ 252,951,400	\$ 166,751,900	\$ 57,475,000	\$ -	\$ (387,100)	\$ 476,791,200		\$ 26,629,900	\$ 503,421,100

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

Appendix II

FUNCTION DEPT/ACTIVITY	FY 2016 APPROVED COMPENSATION	FY 2016 APPROVED FRINGE BENEFITS	FY 2016 APPROVED OPERATING EXPENSES	FY 2016 APPROVED CAPITAL OUTLAY	FY 2016 APPROVED RECOVERIES	FY 2016 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
PUBLIC WORKS AND THE ENVIRONMENT									
SOIL CONSERVATION DISTRICT	\$ 997,500	\$ 304,200	\$ 14,300	\$ -	\$ (1,316,000)	\$ -	0.00%	\$ -	\$ -
DEPARTMENT OF THE ENVIRONMENT									
Office of the Director	\$ 1,327,500	\$ 490,300	\$ 96,000	\$ -	\$ (1,820,200)	\$ 93,600	36.59%	\$ 34,200	\$ 127,800
Administrative Services	\$ 1,372,100	\$ 608,100	\$ 495,100	\$ -	\$ (2,510,200)	\$ 165,100	36.59%	\$ 60,400	\$ 225,500
Animal Management	\$ 2,750,100	\$ 986,300	\$ 670,300	\$ -	\$ (886,700)	\$ 3,470,000	36.59%	\$ 1,269,600	\$ 4,739,600
SUBTOTAL ENVIRONMENT	\$ 5,649,700	\$ 2,084,700	\$ 1,211,400	\$ -	\$ (5,217,100)	\$ 3,728,700		\$ 1,364,200	\$ 5,092,900
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION									
Office of the Director	\$ 1,950,800	\$ 816,100	\$ 2,991,900	\$ -	\$ (4,559,500)	\$ 1,089,300	34.16%	\$ 372,100	\$ 1,461,400
Highway Maintenance	\$ 5,915,500	\$ 2,258,800	\$ 5,856,200	\$ -	\$ (9,920,100)	\$ 4,104,400	34.16%	\$ 1,401,900	\$ 5,506,300
Transportation	\$ 3,366,200	\$ 1,319,800	\$ 27,753,600	\$ 1,871,800	\$ (33,366,800)	\$ 944,000	34.16%	\$ 322,400	\$ 1,266,400
Project Management	\$ 2,630,600	\$ 558,400	\$ 224,600	\$ -	\$ (2,943,600)	\$ 867,800	34.16%	\$ 298,400	\$ 1,164,200
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$ 13,863,100	\$ 5,351,100	\$ 36,827,700	\$ 1,871,800	\$ (50,908,200)	\$ 7,005,500		\$ 2,392,600	\$ 9,398,300
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT									
Office of the Director	\$ 2,008,100	\$ 681,400	\$ 265,300	\$ -	\$ (1,183,300)	\$ 1,771,500	36.59%	\$ 648,200	\$ 2,419,700
Permitting and Licensing	\$ 2,216,200	\$ 748,200	\$ 235,700	\$ -	\$ (1,769,100)	\$ 1,431,000	36.59%	\$ 523,600	\$ 1,954,600
Site/Road Plan Review	\$ 2,184,100	\$ 747,700	\$ 226,700	\$ -	\$ (2,704,300)	\$ 454,200	36.59%	\$ 166,200	\$ 620,400
Building Plan Review	\$ 1,609,100	\$ 610,900	\$ 208,300	\$ -	\$ (1,458,600)	\$ 1,169,700	36.59%	\$ 428,000	\$ 1,597,700
Inspections	\$ 4,353,600	\$ 1,483,500	\$ 612,700	\$ -	\$ (3,720,200)	\$ 2,739,600	36.59%	\$ 1,002,400	\$ 3,742,000
Enforcement	\$ 3,388,600	\$ 1,117,900	\$ 1,658,500	\$ -	\$ (6,163,000)	\$ 7,566,000	36.59%	\$ 2,768,400	\$ 10,334,400
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$ 15,967,700	\$ 5,389,600	\$ 3,207,200	\$ -	\$ (16,996,500)	\$ 7,566,000		\$ 2,768,400	\$ 10,334,400
TOTAL PUBLIC WORKS, PERMITTING, & THE ENVIRONMENT	\$ 36,478,000	\$ 13,129,600	\$ 41,260,600	\$ 1,871,800	\$ (74,439,800)	\$ 18,300,200		\$ 5,525,400	\$ 24,825,600
EDUCATION & LIBRARY									
Board of Education	\$ 1,214,871,100	\$ 288,018,000	\$ 308,740,400	\$ 20,438,200	\$ -	\$ 1,833,067,700	0.00%	\$ -	\$ 1,833,067,700
Community College	\$ 65,808,100	\$ 16,673,600	\$ 22,126,300	\$ 884,100	\$ -	\$ 105,492,100	0.00%	\$ -	\$ 105,492,100
Memorial Library	\$ 15,766,800	\$ 3,652,700	\$ 6,870,000	\$ -	\$ -	\$ 26,511,500	0.00%	\$ -	\$ 26,511,500
TOTAL EDUCATION & LIBRARY	\$ 1,296,445,900	\$ 308,544,300	\$ 338,736,700	\$ 21,322,300	\$ -	\$ 1,965,071,300		\$ -	\$ 1,965,071,300
HUMAN SERVICES									
Health Department	\$ 11,977,600	\$ 4,324,200	\$ 4,422,300	\$ -	\$ (2,548,000)	\$ 18,176,100	5.89%	\$ 1,071,200	\$ 19,247,300
Department of Social Services	\$ 1,174,800	\$ 333,700	\$ 1,220,600	\$ -	\$ -	\$ 2,729,100	13.67%	\$ 372,900	\$ 3,102,000
Department of Family Services (w/o Aging Division)	\$ 955,500	\$ 287,900	\$ 699,800	\$ -	\$ (166,100)	\$ 1,755,100	4.07%	\$ 71,400	\$ 1,826,500
Aging Services Division	\$ 276,300	\$ 65,600	\$ 747,600	\$ -	\$ -	\$ 1,109,500	4.07%	\$ 45,100	\$ 1,154,600
Housing & Community Development	\$ 2,359,600	\$ 700,900	\$ 496,200	\$ -	\$ -	\$ 3,556,700	9.99%	\$ 355,400	\$ 3,912,100
TOTAL HUMAN SERVICES	\$ 16,743,800	\$ 5,712,300	\$ 7,586,500	\$ -	\$ (2,716,100)	\$ 27,326,500		\$ 1,916,000	\$ 29,242,500
NON DEPARTMENTAL									
Debt Service	\$ -	\$ -	\$ 98,947,900	\$ -	\$ -	\$ 98,947,900	0.00%	\$ -	\$ 98,947,900
Street Lighting/Traffic Signal	\$ -	\$ -	\$ 7,450,000	\$ -	\$ -	\$ 7,450,000	0.00%	\$ -	\$ 7,450,000
Transfers & Grants	\$ -	\$ -	\$ 30,594,700	\$ -	\$ -	\$ 30,594,700	0.00%	\$ -	\$ 30,594,700
Other	\$ -	\$ -	\$ 97,706,600	\$ -	\$ -	\$ 97,706,600	0.00%	\$ -	\$ 97,706,600
Contingencies	\$ -	\$ -	\$ 17,665,400	\$ -	\$ -	\$ 17,665,400	0.00%	\$ -	\$ 17,665,400
TOTAL NON DEPT.	\$ -	\$ -	\$ 252,364,600	\$ -	\$ -	\$ 252,364,600		\$ -	\$ 252,364,600
GRAND TOTAL GENERAL FUND	\$ 1,732,824,200	\$ 551,610,500	\$ 731,492,700	\$ 23,223,500	\$ (88,730,700)	\$ 2,950,420,200		\$ 71,830,400	\$ 3,022,250,600

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 2
SOURCE: FY 2016 APPROVED OPERATING BUDGET

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 EQUIVALENT	PERSONAL PROPERTY TAX RATE EQUIVALENT	REAL PROPERTY TAX RATE DIFFERENTIAL	PERSONAL PROPERTY ACTUAL PERCENT
GENERAL GOVERNMENT												
Executive	\$ 6,845,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legislative	\$ 16,721,900	\$ -	\$ -	\$ 31,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Ethics and Accountability	\$ 693,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel Board	\$ 387,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Citizen Complaint Oversight Panel	\$ -	\$ 309,800	\$ -	\$ -	\$ 309,800	\$ 309,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
People's Zoning Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Finance	\$ 4,410,700	\$ -	\$ -	\$ 700,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Community Relations	\$ -	\$ 5,116,400	\$ -	\$ -	\$ 5,116,400	\$ 5,116,400	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Management & Budget	\$ 2,897,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Board of License Commissioners	\$ -	\$ 1,213,600	\$ -	\$ 1,832,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Law	\$ 4,553,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Human Resources Management	\$ 6,432,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Information Technology	\$ -	\$ 4,035,700	\$ -	\$ 11,000	\$ 4,024,700	\$ 4,024,700	\$ -	\$ -	\$ -	\$ -	\$ -	-
Board of Elections	\$ 20,666,200	\$ -	\$ -	\$ 1,799,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL GENERAL GOVERNMENT	\$ 63,809,200	\$ 10,675,500	\$ -	\$ 4,374,200	\$ 9,450,900	\$ 9,450,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
COURTS AND CRIMINAL JUSTICE												
Circuit Court	\$ -	\$ 25,742,700	\$ -	\$ 1,892,000	\$ 24,050,700	\$ 24,050,700	\$ -	\$ -	\$ -	\$ -	\$ -	-
Orphans' Court	\$ -	\$ 686,700	\$ -	\$ -	\$ 686,700	\$ 686,700	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of the State's Attorney	\$ -	\$ 18,666,800	\$ -	\$ -	\$ 18,666,800	\$ 18,666,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office of the Sheriff	\$ -	\$ 44,591,300	\$ -	\$ 2,762,000	\$ 41,829,300	\$ 41,829,300	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department of Corrections	\$ -	\$ 83,153,300	\$ -	\$ -	\$ 83,153,300	\$ 83,153,300	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CRIMINAL JUSTICE	\$ -	\$ 172,840,800	\$ -	\$ 4,454,000	\$ 168,386,800	\$ 168,386,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
PUBLIC SAFETY												
POLICE DEPARTMENT												
Office of the Chief	\$ -	\$ 18,851,200	\$ -	\$ -	\$ 18,851,200	\$ 18,851,200	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bureau of Patrol	\$ -	\$ 145,097,100	\$ 159,354,383	\$ 18,523,900	\$ 130,573,200	\$ 21,177,400	\$ 109,395,800	\$ 0.1572	\$ 3.6753	\$ 0.0678	\$ -	0.1602
Bureau of Administration	\$ -	\$ 51,752,100	\$ 55,312,437	\$ -	\$ 51,752,100	\$ 51,752,100	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bureau of Investigation	\$ -	\$ 61,850,200	\$ 66,105,246	\$ -	\$ 61,850,200	\$ 18,232,900	\$ 43,617,300	\$ 0.0627	\$ 1.4654	\$ 0.0270	\$ -	0.0639
Bureau of Forensic Science & Intelligence	\$ -	\$ 25,852,300	\$ 27,630,835	\$ -	\$ 25,852,300	\$ 9,121,900	\$ 16,730,400	\$ 0.0240	\$ 0.5521	\$ 0.1003	\$ -	0.0245
SUBTOTAL POLICE DEPARTMENT	\$ -	\$ 308,402,800	\$ 308,402,800	\$ 18,523,900	\$ 289,879,000	\$ 120,135,500	\$ 169,743,500	\$ 0.2439	\$ 5.7028	\$ 0.1051	\$ -	0.2485
FIRE DEPARTMENT												
Office of the Fire Chief	\$ -	\$ 5,385,000	\$ -	\$ -	\$ 5,385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Administrative Services Command	\$ -	\$ 12,907,500	\$ 13,324,190	\$ -	\$ 12,907,500	\$ -	\$ 12,907,500	\$ 0.0185	\$ 0.4336	\$ 0.0080	\$ -	0.0189
Emergency Operations Command	\$ -	\$ 111,305,500	\$ 115,077,956	\$ 5,645,805	\$ 105,749,695	\$ -	\$ 105,749,695	\$ 0.1520	\$ 3.5528	\$ 0.0655	\$ -	0.1549
Special Operations Command	\$ -	\$ 18,028,500	\$ 18,624,477	\$ 2,702,100	\$ 15,326,400	\$ 15,326,400	\$ -	\$ -	\$ -	\$ -	\$ -	-
Volunteer Services Command	\$ -	\$ 20,589,500	\$ 21,246,377	\$ 3,220,095	\$ 17,366,005	\$ -	\$ 17,366,005	\$ 0.0249	\$ 0.5828	\$ 0.0107	\$ -	0.0254
SUBTOTAL FIRE DEPARTMENT	\$ -	\$ 166,263,000	\$ 166,263,000	\$ 11,568,000	\$ 156,715,000	\$ 15,326,400	\$ 136,003,600	\$ 0.1954	\$ 3.8884	\$ 0.0842	\$ -	0.1992
HOMELAND SECURITY												
Administration	\$ -	\$ 1,225,100	\$ -	\$ -	\$ 1,225,100	\$ 1,225,100	\$ -	\$ -	\$ -	\$ -	\$ -	-
Emergency Management Operations	\$ -	\$ 828,800	\$ 868,602	\$ -	\$ 828,800	\$ 828,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
Public Safety Communications	\$ -	\$ 14,358,425	\$ 15,047,973	\$ 4,290,489	\$ 10,067,936	\$ -	\$ 10,067,936	\$ 0.0145	\$ 0.3382	\$ 0.0062	\$ -	0.0147
Police dispatch	\$ -	\$ 7,462,066	\$ 7,820,424	\$ 2,230,011	\$ 5,232,055	\$ -	\$ 5,232,055	\$ 0.0075	\$ 0.1758	\$ 0.0032	\$ -	0.0077
Fire dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
911 dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other communications	\$ -	\$ 2,860,909	\$ 2,998,301	\$ -	\$ 2,860,909	\$ 2,860,909	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Public Safety Communications	\$ -	\$ 24,681,400	\$ 25,866,698	\$ 6,520,500	\$ 18,160,900	\$ 2,860,909	\$ 15,299,991	\$ 0.0220	\$ 0.5140	\$ 0.0094	\$ -	0.0224
SUBTOTAL HOMELAND SECURITY	\$ -	\$ 26,735,300	\$ 26,735,300	\$ 6,520,500	\$ 20,214,800	\$ 4,914,809	\$ 15,299,991	\$ 0.0220	\$ 0.5140	\$ 0.0094	\$ -	0.0224
TOTAL PUBLIC SAFETY	\$ -	\$ 503,421,200	\$ 503,421,200	\$ 36,612,400	\$ 466,808,800	\$ 140,376,709	\$ 321,047,091	\$ 0.4613	\$ 10.2032	\$ 0.1987	\$ -	0.4702

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

FUNCTION DEPT/ACTIVITY	OPERATING	SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	SERVICE COUNTY-WIDE	ELIGIBLE SERVICE	TAX RATE- DIFFERENTIAL	TAX RATE- EQUIVALENT	Real Property ACTUAL PERCENT	Personal Property ACTUAL PERCENT
PUBLIC WORKS AND THE ENVIRONMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SOIL CONSERVATION DISTRICT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DEPARTMENT OF THE ENVIRONMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Director	\$	127,800	\$	\$	\$	\$	127,800	\$	\$	\$	\$
Administrative Services	\$	225,500	\$	\$	\$	\$	225,500	\$	\$	\$	\$
Animal Management	\$	4,739,600	\$	120,000	\$	\$	4,619,600	0.0066	0.1552	0.0028	0.0068
SUBTOTAL ENVIRONMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Director	\$	1,461,400	\$	\$	\$	\$	1,461,400	\$	\$	\$	\$
Highway Maintenance	\$	5,505,300	\$	\$	\$	\$	5,505,300	\$	\$	\$	\$
Transportation	\$	1,266,400	\$	\$	\$	\$	1,266,400	\$	\$	\$	\$
Project Management	\$	1,164,200	\$	\$	\$	\$	1,164,200	\$	\$	\$	\$
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Director	\$	2,419,700	\$	\$	\$	\$	2,419,700	\$	\$	\$	\$
Permitting and Licensing	\$	1,954,600	\$	26,268,600	\$	\$	\$	\$	\$	\$	\$
State/Road Plan Review	\$	620,400	\$	\$	\$	\$	620,400	0.0009	0.0208	0.0004	0.0009
Building Plan Review	\$	1,597,700	\$	155,300	\$	\$	1,442,400	\$	\$	\$	\$
Inspections	\$	3,742,000	\$	\$	\$	\$	3,742,000	\$	\$	\$	\$
Enforcement	\$	\$	\$	1,761,900	\$	\$	\$	\$	\$	\$	\$
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL PUBLIC WORKS, PERMITTING, & ENVT.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EDUCATION & LIBRARY	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Board of Education	\$	1,833,067,700	\$	\$	\$	\$	1,833,067,700	\$	\$	\$	\$
Community College	\$	105,492,100	\$	\$	\$	\$	105,492,100	\$	\$	\$	\$
Memorial Library	\$	26,511,500	\$	\$	\$	\$	26,511,500	0.0227	0.5289	0.0098	0.0231
TOTAL EDUCATION & LIBRARY	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
HUMAN SERVICES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health Department	\$	19,247,300	\$	\$	\$	\$	19,247,300	\$	\$	\$	\$
Social Services	\$	3,102,000	\$	\$	\$	\$	3,102,000	\$	\$	\$	\$
Family Services (w/o Aging)	\$	1,826,500	\$	\$	\$	\$	1,826,500	\$	\$	\$	\$
Aging	\$	1,154,600	\$	\$	\$	\$	1,154,600	0.0009	0.0207	0.0004	0.0009
Housing & Community Development	\$	3,912,100	\$	\$	\$	\$	3,912,100	0.0044	0.1031	0.0019	0.0045
TOTAL HUMAN SERV.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NON DEPARTMENTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deer Service	\$	98,947,800	\$	\$	\$	\$	98,947,800	0.0636	1.4865	0.0274	0.0648
Street Lighting/Traffic Signal	\$	7,450,000	\$	\$	\$	\$	7,450,000	0.0107	0.2503	0.0046	0.0109
Transfers & Grants	\$	30,369,700	\$	\$	\$	\$	30,369,700	\$	\$	\$	\$
Other	\$	97,706,600	\$	\$	\$	\$	97,706,600	\$	\$	\$	\$
Contingencies	\$	17,665,400	\$	\$	\$	\$	17,665,400	\$	\$	\$	\$
TOTAL NON DEPT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GRAND TOTAL GENERAL FUND	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
**Based on State Personal Property Reports											

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 3
 SOURCE: FY 2016 APPROVED OPERATING BUDGET
 DEBT SERVICE COMPONENTS

	PRINCIPAL	INTEREST	TOTAL	LESS REVENUE	LESS INTEREST & PREMIUM INCOME	ADJUSTED DEBT SERVICE	ELIGIBLE TAX DIFF.	\$6,959,095.2 EQUIVALENT TAX RATE (Retail)	\$297,653.2 EQUIVALENT TAX RATE (Personal)
Schools (GOBs)	\$ 42,250,300 \$	22,723,000 \$	64,973,300 \$	(32,774,100) \$	- \$	32,199,200			
Schools (O-bonds)	3,149,700 \$	- \$	3,149,700 \$	- \$	- \$	3,149,700			
Mass Transit	1,205,000 \$	337,400 \$	1,542,400 \$	(1,886,500) \$	- \$	(347,100)			
Roads	24,451,900 \$	13,196,500 \$	37,648,400 \$	- \$	- \$	37,648,400	\$ 37,648,400	\$ 0.0541	\$ 1,2648
Public Buildings	11,421,500 \$	8,937,700 \$	20,359,200 \$	- \$	- \$	20,359,200			
Fire	2,515,700 \$	1,757,600 \$	4,273,300 \$	- \$	- \$	4,273,300	\$ 4,273,300	\$ 0.0061	\$ 0.1436
Community College	2,254,300 \$	1,258,800 \$	3,523,100 \$	- \$	- \$	3,523,100			
Correctional Facilities	1,500,400 \$	1,371,900 \$	2,872,300 \$	- \$	- \$	2,872,300			
Library	2,153,200 \$	1,915,400 \$	4,068,600 \$	- \$	- \$	4,068,600	\$ 4,068,600	\$ 0.0056	\$ 0.1367
Health	653,800 \$	242,700 \$	896,500 \$	- \$	- \$	896,500			
Police	593,900 \$	904,800 \$	1,498,700 \$	- \$	- \$	1,498,700	\$ 1,498,700	\$ 0.0022	\$ 0.0504
Hospital	- \$	- \$	- \$	- \$	- \$	-			
MILA Debt	10,300 \$	2,400 \$	12,700 \$	- \$	- \$	12,700			
Local Government Insurance Trust (LGIT) Debt	- \$	- \$	- \$	- \$	- \$	-			
Current Year Bond Sale/Refinancing	- \$	1,730,700 \$	1,730,700 \$	- \$	- \$	1,730,700			
IRS Subsidy	- \$	- \$	- \$	- \$	(2,537,400) \$	(2,537,400)			
Bond Premiums	- \$	- \$	- \$	- \$	(10,400,000) \$	(10,400,000)			
GRAND TOTAL	\$ 92,160,000 \$	\$ 54,368,900 \$	\$ 146,528,900 \$	\$ (34,663,600) \$	\$ (12,937,400) \$	\$ 98,947,900 \$	\$ 47,485,000 \$	\$ 0.0682	\$ 1.5955

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 4
 SOURCE: FY 2016 APPROVED OPERATING BUDGET
 REVENUE OFFSETS

SERVICES ELIGIBLE FOR DIFFERENTIAL	REVENUE DESCRIPTION	TOTAL
Public Works Maintenance	Highway User Revenues	\$ -
	Sale of Salt	\$ -
	Misc. Fees	\$ -
Engineering	Util. Permits	\$ -
	Rural	\$ -
	Urban	\$ -
	Sp. Permits	\$ -
	Office of the Director (M-NCCPC)	\$ -
Total Public Works		\$ -
Homeland Security Public Safety Communications	911 Fees	\$ 6,520,500
Total Homeland Security	Emergency Management	\$ 6,520,500
Police Patrol	State Police Aid Grant	\$ 10,736,400
	Anti-Violence Grant	
	War on Drugs Grant	
	Contractual Police Services	\$ 1,540,000
	Speed Cameras	\$ 6,210,700
Support	Sale of Accident Reports	\$ -
Total Police	Bureau of Patrol (M-NCCPC)	\$ 36,800
		\$ 18,523,900
Fire Special Operations	Master Plan Reviews (M-NCCPC)	\$ -
	Facility Inspections (M-NCCPC)	\$ -
	Misc. Sales	\$ 5,000
	Contractual Fire Services	\$ 400,000
	Speed Cameras	\$ 2,297,100
	Fees for Emergency Transportation and Related Svcs (General)	\$ 5,645,805
Emergency Operations	Fees for Emergency Transportation and Related Svcs (Volunteer)	\$ 3,220,095
Total Fire		\$ 11,568,000
Volunteer Fire	State Fire/Rescue Grant	\$ -
Volunteer Fire	Fees for Emergency Transportation and Related Svcs	\$ -
Total Volunteer Fire		\$ -
Library		
	State Aid/Fines	\$ 8,026,300
Total Library	Recreation Programs (M-NCCPC)	\$ 2,712,800
		\$ 10,739,100
Environment		
Animal Control	Animal Registrations (licenses)	\$ 125,000
Total Environment	Animal Licenses	\$ 120,000
		\$ 120,000

APPENDIX C - FY 2017 TAX DIFFERENTIAL CALCULATION WORKSHEETS

Permitting, Inspections and Enforcement			
Site/Road Plan Review			\$ 929,800
Permits and Licensing			\$ 1,816,200
	Engineering (M-NCPPC)		\$ 12,893,700
	Permits/Inspection (M-NCPPC)		
	Building/Grading Permits		
	Other Permits/Inspection/Business		\$ 6,216,500
	Licenses		\$ 6,329,600
	Street Use Permits		\$ 28,185,800
Total Permitting, Inspections and Enforcement			
Housing and Community Development			
	Redevelopment Division (M-NCPPC)		\$ 844,500
			\$ 844,500
Total Housing and Community Development			
Subtotal Revenue Offsets			\$ 76,501,800
	WSTC		\$ 1,889,500
	Highway User		\$ 3,243,000
			\$ 5,132,500
Debt Offsets			\$ 81,634,300
TOTAL OFFSETS			
			\$ 1,623,140,700
NET GF REVENUES			\$ 695,572,400
REAL PROPERTY TAXES			\$ 43.10%
REAL PROPERTY TAX SHARE			\$ 70,787,200
PERSONAL PROPERTY TAXES			\$ 4.35%
PERSONAL PROPERTY TAX SHARE			\$ 770,339,600
TOTAL PROPERTY TAXES			\$ 47.45%
TOTAL PROPERTY TAX SHARE			