



Rushern L. Baker, III
County Executive

PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

August 29, 2017

The Honorable James C. Rosapepe, Chair
Prince George's County Senate Delegation

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

Dear Chair Peters and Rosapepe:

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 black ink, appearing to read "Stanley A. Earley", is written over a horizontal line.

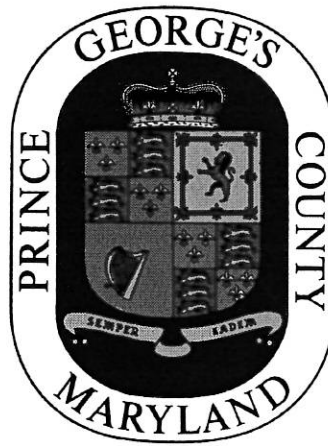
Stanley A. Earley
Acting Director

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 DIFFERENTIAL REPORT
FY 2018**



August 2017

TABLE OF CONTENTS

I. Overview.....	1
II. Program Guidelines and Methodology.....	2
III. Appendix.....	4
A. FY 2018 Tax Differential Decisions by Municipality	
B. FY 2018 Municipal Tax Differential Program Manual	
C. FY 2018 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 2018 Municipal Tax Differential rates and tax setoffs:

FY 2018 TAX DIFFERENTIAL RATES					
Municipality	FY 2018 TAX DIFFERENTIAL		FY 2018 VALUE		TOTAL
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	
Berwyn Heights	0.289	0.122	\$ 50,751	\$ 326,372	\$ 377,124
Bladensburg	0.278	0.118	47,216	507,513	554,728
Bowie	0.330	0.140	399,851	8,789,633	9,189,484
Brentwood	0.152	0.064	6,644	134,300	140,944
Capitol Heights	0.245	0.104	20,725	273,939	294,663
Cheverly	0.306	0.129	53,816	700,329	754,146
College Park	0.076	0.032	53,580	839,977	893,557
Colmar Manor	0.221	0.093	5,547	79,820	85,367
Cottage City	0.232	0.098	7,730	89,125	96,855
District Heights	0.296	0.125	17,713	421,280	438,992
Eagle Harbor	0.008	0.006	34	444	478
Edmonston	0.208	0.088	10,747	130,520	141,267
Fairmount High	0.143	0.060	2,339	57,221	59,560
Forest Heights	0.173	0.073	6,103	120,585	126,688
Glenarden	0.256	0.108	34,852	636,232	671,083
Greenbelt	0.345	0.146	234,652	2,830,787	3,065,438
Hyattsville	0.327	0.139	210,807	2,492,416	2,703,224
Landover Hills	0.240	0.101	5,563	140,447	146,011
Laurel	0.416	0.176	321,277	5,080,831	5,402,108
Morningside	0.142	0.060	3,681	52,766	56,447
Mount Rainier	0.322	0.136	15,324	538,182	553,506
New Carrollton	0.265	0.112	34,784	773,481	808,265
North Brentwood	0.011	0.005	102	2,331	2,433
Riverdale	0.308	0.130	61,138	792,770	853,908
Seat Pleasant	0.289	0.122	18,661	334,795	353,456
University Park	0.300	0.127	7,983	390,668	398,651
Upper Marlboro	0.176	0.076	45,417	63,875	109,292
Total			\$ 1,677,037	\$ 26,600,640	\$ 28,277,677

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 2018 Tax Differential Decisions by Municipality
- B. FY 2018 Municipal Tax Differential Program Manual
- C. FY 2018 Tax Differential Calculation Worksheets

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Berwyn Heights

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The Town is responsible for project management, engineering, construction, permitting, maintenance, and bonding in the process of building and overhauling streets.
Debt	0%	The Town does not meet the qualifications for this category.
Human Services		
Aging	50%	The Town operates a Senior Center four days a week from 10:00 a.m. to 2:00 p.m. The Town is responsible for the Senior Center's utilities, maintenance, and overall upkeep. The Town also operates a Call-A-Bus service for the elderly during Town business hours. About 60-75 residents regularly gather at the Senior Center and participate in off-site trips.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police Patrol Services	100%	The Town provides patrol services 24 hours per day, seven days a week.
Support Services	80%	The Berwyn Heights Police Department (BHPD) has a full time investigator that is assigned to the Secret Service Task Force to investigate fraud within the Washington DC metro area, including any crimes against personal property in Berwyn Heights. The BHPD collects and provides data for the Uniform Crime Report (UCR) sent to the Federal Bureau of Investigation (FBI) and the Maryland State Police for all Part I crimes. Additionally, the BHPD responds to burglar alarm.
Strategic Management	100%	The BHPD collects and provides data for the UCR which is sent to the FBI and the Maryland State Police for all Part I crimes. The BHPD also track, analyze, and strategically respond to all statistic incidents.
Debt	0%	The Town does not meet the qualifications for this category.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town provides \$10,000 contribution to the Volunteer Firefighter Department on an annual basis.
Environmental Services		
Animal Management	20%	The Departments of Administration, Code Compliance, Police and Public Works are all involved in animal control/management services. The Administration and Code Compliance routinely take calls from residents about missing animals or sighting wild animals. When necessary, the Town reaches out to the Maryland Department of Natural Resources or to a private trapper for assistance. Public Works pick-up and dispose of dead animals in open space, parks, playgrounds, private property, and made upon the request of residents or businesses.
Education/Library		
Library	10%	The Town maintains part of a library dedicated for senior citizens.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	The Town spends \$12.50 per capita for street lighting. The Town maintains all traffic control signage, with the exception of stop lights that fall under State Highway Administration's maintenance responsibility. The Town expects to spend about \$50,000 in Town funds for these activities.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Bladensburg

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		The Town works with a contracted engineer to identify major roadway improvements which are done after a competitive bid process. The Public Works Department has an full-time staff of six employees, who is responsible for the ongoing street maintenance which includes: signage, curb painting, cleaning, leaf collection, mowing, street light repairs, and snow removal. The Code Enforcement Department has an full-time staff of three employees, responsible for investigating and enforcing all Town, County, or State code violations. The Code Enforcement Department is also charged with 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.
Debt	100%	The Town purchased all vehicles, trucks, and equipment for Public Works and Code Enforcement.
Human Services		
Aging	20%	The Town of Bladensburg makes annual contributions to complexes reserved for senior citizens for senior activities. The Town provides Call-A-Bus transportation service, which takes seniors to shopping, appointments, and activities. The ridership for this service averages about \$5 individual trips per month. The Town also have a van fleet, which provides senior transportation as well. In addition to transportation, the Town also hosts monthly activities for our seniors, such as BINGO, day trips, and holiday parties.
Housing and Community Development	100%	The Town coordinates with the Port Townes Communities to facilitate private sector development in the Town of Bladensburg. The Town also substantially contributes to the Community Health Partnerships which is a shared service with other Port Townes.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The Town provides dispatch service 24 hour per day, seven days a week. The Town also handles the police dispatch for the City of Mt. Rainier.
Fire Dispatch	0%	The Town submitted no request.
Community Safety - Police		
Patrol Services	100%	The Town provides patrol services 24 hour per day, seven days a week.
Support Services	60%	The Town's Public Safety Department provides support services with the primary responsibility of investigating the identification and investigation of individuals and groups that seek to violate the security of town residents.
Strategic Management	100%	The Town's Public Safety Department provides its own internal support services to include planning and researching the impact of legislative matters on constituents. The department also provides the safe keeping of records and property.
Debt	100%	The Town purchases all vehicles with attached communications equipment for delivering Public Safety and Code Enforcement for its residents.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town of Bladensburg contributes \$12,000 annually to the Bladensburg Volunteer Fire Department Station #9 to support their operations.
Environmental Services		
Animal Management	40%	The Town provides animal control officer(s) eight hours per week, seven days a week.
Education/Library		
Livery	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town spends \$5.19 per capita for energy costs for street lights for an estimated population of 9,640. The FY 2017 budget includes \$50,000 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Bowie

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The City is responsible for all street and sidewalk maintenance that includes approximately 191 miles of city streets.
Debt	100%	The City does not issue debt for the purchase of vehicles. The cost of all vehicles are paid in full from the General Fund in the year of acquisition.
Human Services		
Aging	90%	The City serves on average 343 senior citizens on a daily basis. Hours of operations on Monday, Wednesday, and Friday are 8:30 a.m. to 4:30 p.m., on Tuesday and Thursday 8:30 a.m. to 7:00 p.m., and Saturday 8:30 a.m. to 12:00 p.m.
Housing and Community Development	10%	The City administers a senior housing rehabilitation program.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City provides dispatch service 24 hour per day, seven days a week.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City provides patrol service 24 hours per day, seven days a week.
Support Services	100%	The City has five officers trained in recovering forensic evidence in the form of fingerprint recovery and limited DNA recovery. The lab function conducted in house is video enhancement and latent fingerprint processing. The City also has four investigators to handle all crimes with the exception of homicide and first degree rape.
Strategic Management	100%	Bowie Police Department engages in strategic planning and develops and maintains City PD specific operating policies. The Police Department uses Power DMS for internal records management such as operating policies and training records. Migration to the County's RMS is currently underway and will be operational by the end of 2016. (This is software developed for policing records management such as investigative files, traffic stops, photos, etc.) These documents are currently housed with City Records.
Debt	0%	The City does not need the qualifications for this category.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	The City provides \$41,800 annually for future replacement of fire apparatus. The reserve, including the FY 2017 budget, totals \$191,200.
Volunteer Fire	60%	The City provides one-time funding to support building improvements of \$150,000. Additionally, the City continues to provide annual support to the Volunteer Fire Department to assist with CPR, fire prevention, training, recruitment, disability and life insurance premiums, educational outreach equipment and station maintenance supplies totaling \$144,500.
Environmental Services		
Animal Management	90%	The City has designated animal control officers (ACO) that work 7.5 hour shifts on Mondays and Saturdays and 15 hours Tuesday through Sunday. The ACO work Monday 8:00 a.m. to 4:30 p.m., Tuesday through Friday 8:00 a.m. to 9:00 p.m., Saturday 8:30 a.m. to 5:00 p.m. The City also has a designated animal holding facility that is open eight hours a day (Monday-Saturday). The City employs area veterinarians that evaluate and provide treatment to injured animals picked up by staff.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	80%	The City spends \$10.39 per capita cost for street lighting and traffic control for an estimated population of 56,148. The FY 2017 budget includes \$593,200 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Brentwood

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	40%	The Town provides services related to waste management.
Debt	0%	The Town submitted no request.
Human Services		
Aging	0%	The Town submitted no request.
Housing and Community Development	0%	The Town submitted no request.
Homebased Security - Public Safety Communications		
Police Dispatch	0%	The Town submitted no request.
Fire Dispatch	0%	The Town submitted no request.
Community Safety - Police		
Patrol Services	100%	The Town provides patrol services 20 hours a day Monday through Friday, 12 hours on Saturdays, and eight hours of coverages on Sundays.
Support Services	0%	The Town does not meet the qualifications for this category.
Strategic Management	0%	The Town does not meet the qualifications for this category.
Debt	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town spends \$21.94 per capita cost for street lighting and traffic signals for an estimated population of 3,191. FY 2017 budget includes \$70,000 for highway lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Capitol Heights

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	70%	The Town provides maintenance and repair for town-owned streets.
Debt	100%	The Town financed two trucks with plows & salt spreaders for snow removal, general maintenance, and abatement, as well as a bidet for various tasks.
Human Services		
Ageing	20%	The Town provides Call-A-Use services, senior field trips, and events, such as movie nights.
Housing and Community Development	0%	No request submitted.
Immediate Security - Public Safety Communications		
Police Dispatch	80%	The Town provides dispatch service 24 hour per day, Monday through Friday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	80%	The Town provides patrol service 24 hour per day, Monday through Friday.
Support Services	30%	The Town provides fingerprinting services to public/citizens.
Strategic Management	0%	No request submitted.
Debt	100%	The police department leases two vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	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 spends \$17.49 per capita for utility expenses related to street lights. The FY 2017 budget includes \$70,000 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: College Park

Service Area	FY 2018 REQUEST	FY 2018 DECISION	Municipality Justification
Public Works			
Engineering	100%	100%	The Pavement Management Plan maintains 52 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.
Debt	100%	100%	All vehicle and Public Works equipment purchases are either in cash or through a five-year master lease.
Human Services			
Aging	90%	100%	The City's Seniors Program provides advocacy services, bus transportation to medical appointments and shopping centers, and senior excursion trips to residents of two senior living facilities in the City and seniors living in private homes (totaling approx. 500 seniors). Office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m. or by appointment.
Housing and Community Development	100%	100%	The 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 to property owners and existing and new businesses for tenant improvements, facade improvements, signs, and strategic demolition. Programs include grant writing, administration, reporting and monitoring, feasibility studies, design and engineering, and construction.
Homeland Security - Public Safety Communications			
Police Dispatch	0%	0%	No request submitted.
Fire Dispatch	0%	0%	No request submitted.
Community Safety - Police			
Patrol Services	0%	0%	No request submitted.
Support Services	0%	0%	No request submitted.
Strategic Management	0%	0%	No request submitted.
Debt	0%	0%	No request submitted.
Fire Department			
Administrative Services	0%	0%	No request submitted.
Emergency Operations	0%	0%	No request submitted.
Debt	0%	0%	No request submitted.
Volunteer Fire	10%	40%	The City provides capital equipment grants of \$15,000 each, to the three volunteer fire companies providing first response to protect the City.
Environmental Services			
Animal Management	80%	80%	The City has a designated Animal Control Officer (ACO) works eight hours per day Monday through Friday and provides for overtime or flexed schedule as needed. ACO 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 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.
Educational/Library			
Library	0%	0%	No request submitted.
Debt	0%	0%	No request submitted.
Non-Departmental			
Street Lighting/Traffic Control	100%	70%	The City spends \$7.61 per capita cost for utility and maintenance costs for all streetlights in the City for an estimated population of 30,413. Traffic signals in the City are all on State Highway roads, and SHA pays the utility and maintenance for these. The FY 2017 budget includes \$231,500 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Cleverville

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The Town provides building plan, review and inspection services.
Debt	100%	The Town is in the third year and final year of a lease agreement for a truck.
Human Services		
Aging	30%	The Town provides an elder watch program to check on senior citizens at least once a week. The Town also provides administrative support for the Cleverville Village, which works with seniors to provide for their needs to allow them to remain in their homes via support (transportation, shopping etc.)
Housing and Community Development	0%	No request submitted.
Household Security - Public Safety Communications		
Police Dispatch	30%	The Town utilizes its own radio system and frequency for dispatching during normal business hours. After hours, patrol officers can be reached by residents via the police dispatch cell phone.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town provides patrol services 24 hour per day, seven days a week.
Support Services	80%	The Town provides burglar alarm services, crime analyses, and detective services.
Strategic Management	100%	The Town provides planning and research and records and/or property management. The Police perform crime mapping and utilizes this information for crime prevention strategy and planning. All records and property management is performed by the Town Staff.
Debt	100%	The Town police vehicles are purchased on a three year lease purchase plan.
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	90%	The Town spends \$12.64 per capita for street lighting for an estimated population of 6,485. The FY 2017 budget includes \$77,000 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: Colmar Manor

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	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 engineers design.
Debt	0%	The Town does not meet the qualifications for this category.
Human Services		
Aging	30%	The Town provides transit services for the senior citizens and disabled residents within the town. The FY 2017 budget for these services is \$41,000. The Town also hosts weekly senior meetings at the town's Community Center.
Housing and Community Development	100%	The Town provides grant writing, administration, reporting and monitoring services for the grants that do not include CDDIG funding. This includes Community Legacy, Community Parks and Playground and other smaller grants.
Home-and Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	The Town provides 16 hours of patrol services five days a week and 21 hours of patrol services two days a week.
Support Services	30%	The department respond to burglar alarm calls in the town when officers are on duty.
Strategic Management	100%	The Town developed their own policies and procedures and researches current law enforcement technology and obtaining these items as needed. The department maintains all property and evidence in our own secured facility, with the exception of drugs that are turned into the County Drug Lab for analysis and storage. Additionally, weapons are turned over to the Firearms Examination Unit for analysis only but are returned to us for storage. The Town 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.
Debt	0%	The Town does not meet the qualifications for this category.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	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 spends \$21,600 per capita cost for street lighting. The FY 2017 budget of \$27,000 expenditures for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Cottage City

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The Town provides services related to roadways/sidewalk, construction, maintenance, supplies and scale.
Debt	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town provides patrol services 20 hours per day, Monday through Sunday.
Support Services	60%	The police department provides the Commission and town residents with comprehensive crime analysis reports on a monthly basis and presents the information at the 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.
Debt	100%	The police department has leased several patrol cars and has budgeted to spend \$22,219 on lease payments in FY 2017.
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 per capita cost for street lighting is \$16.48 based on a population of 1,305. The CY 2017 includes \$21,500 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decision: District Heights

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The City provides reviewing and inspecting buildings' services. Additionally, the Town enforces all codes related to building structures and roads.
Debt	100%	The City finances vehicles as needed for public works purposes.
Human Services		
Aging	20%	The City provides transportation services, sponsors AARP meetings and has many other activities that are offered through the Recreation Department. The City is also in the process of planning and constructing a new Senior Day Facility.
Housing and Community Development	20%	The City provides grant writing, administration, reporting and monitoring services for commercial and residential revitalization within the city.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City provides patrol service 24 hours per day, Monday through Sunday.
Support Services	80%	The City's police department provides support services.
Strategic Management	100%	The City provides planning & research, and rec/redevelopment management services.
Debt	100%	The City utilizes debt service for the Police Department.
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.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City per capita cost for street lighting is \$14.50. The FY 2017 budget of \$87,000 for street lighting and \$2,300 for upgrades.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Eagle Harbor

Service Area	FY 2018	DECISION	Municipality Justification
Public Works			
Engineering	0%	No request submitted.	
Debt	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.	
Debt	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 cost per capita is \$51.52 for street lighting based on an estimated population of 66. The FY 2017 budget for includes \$3,400 for street lights.	

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Edmonston

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		The Town completes street improvement projects using contract engineers to design the work and they use contractors to complete the repairs as budgeted annually by the Town Council. The Code Enforcement Officer inspects property for housing compliance issues as needed. All rental properties are inspected annually and all businesses annually to meet license requirements.
Engineering	100%	
Debt	0%	The Town does not meet the qualification for this category.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	The Town does not meet the qualification for this category.
Homedant Security - Public Safety Communications		
Police Dispatch	30%	The Town provides dispatching eight hours per day. Monday through Friday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	The Town provides patrol services approximately 22 hours per day.
Support Services	30%	The crime analysis is conducted through the use of the Town's crime statistics, modifying services based on the analysis of the crimes. The Town provides joint crime analysis with the County. The Town officers currently complete fingerprinting and fingerprint analysis, planning and research through our crime analysis. This crime analysis is through the use of our own crime statistics and additional information provided by the County.
Strategic Management	100%	While the County is the Town's reports repository, the Town has their own computerized Records Management System. The Town also have their own property room and property management system.
Debt	100%	The Town pays annual debt for lease to own for two 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 Code Enforcement Officer provides 20% coverage per year.
Parks/Recreation/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town street lighting costs is \$10.00 per resident for an estimated population of 1,488. The FY 2017 budget include \$28,400.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Fairmount Heights

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	40%	No request submitted.
Debt	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	90%	The Town provides over 16 hours of patrol services, Monday through Sunday.
Support Services	0%	The Town does not meet the qualification for this category.
Strategic Management	100%	The Town provide background and psych evaluation.
Debt	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.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town cost per capita for street lighting is \$25.48. Based on an estimated population of 1,570. The FY 2017 budget is \$40,000.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Forest Hills

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works		
Engineering	100%	The Town is responsible for the maintenance and repair of the Town's infrastructure with the exception of the storm drains; the Town is responsible for 60% of the storm drain maintenance. The Town is also responsible for the upkeep of street signs, street painting, and crosswalks. Two-thirds of the public works department work day is dedicated to street maintenance, the repairing of potholes, cracked streets, sidewalks, curbs and gutters.
Debt	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeless Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	60%	The Town provides patrol services 12 hours per day, Monday through Sunday.
Support Services	30%	The Town police officers respond to burglar alarm.
Strategic Management	100%	The Police Department maintains files and administrative records, as well as secure storage for recovered and seized property and evidence.
Debt	100%	The Police Department leased two 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 Friday.
Educational Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The cost per capita for street lighting is estimated to be \$16.35 based on population of 7,447. The FY 2017 budget includes \$40,000 for street lights.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Glenarden

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The City is responsible for repaving and overhauling streets.
Debt	0%	No request submitted.
Human Services		
Aging	50%	The City provides daily meals to 20 to 30 seniors in cooperation with State Department of Family Services. Additionally, activities such as bingo and board games are provided. The Senior Program operates five days per week between 10:00 a.m. and 2:00 p.m.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	10%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	Patrol service is provided 24 hours per day, Monday through Sunday.
Support Services	60%	The City provides investigation services and crime analysis. 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. Also, the City provides detective services. The City follow up and investigate all reported crimes except homicide, armed robbery and sexual assault. However, the detective assists in all the investigations of the accepted categories until the case is resolved.
Strategic Management	100%	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. There is a five year Public Safety Plan to handle the expected growth of the community over the next five years.
Debt	100%	The City has incurred debt for two cars.
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 City estimates its cost for street lights and traffic signals at \$66.00 per capita. The FY 2017 Interim budget includes \$80,796 for street lights.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Greenbelt

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Infrastructure		
Engineering	100%	The City is responsible for buildings and street maintenance, except for State roadways.
Debt	100%	The City owns 29 vehicles/heavy equipment for the maintenance of streets.
Human Services		
Aging	70%	The City funds the Greenbelt Assistance in Living Program (GAIL), staffed by three full-time professionals. This program provides information, case management and support services to elderly residents in Greenbelt. Included are programs such as the Senior Health Insurance Program (SHIP) and Maryland Access Point (MAP). 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.
Housing and Community Development	0%	The City does not meet the qualifications for this category.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City provides dispatch services 24 hours per day, Monday through Sunday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City provides patrol service 24 hours a per day, Monday through Sunday.
Support Services	100%	The Greenbelt Police Department (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%	The GPD is a full service accredited agency that provides planning, research, recruits 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 Troop 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 assist the County with Safety 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.
Debt	100%	All Police Department vehicles are purchased with City funds from its General Fund, except for one vehicle which is leased as part of a drug task force that includes the Maryland State Police and the University of Maryland Police Department.
Fire Department		
Administrative Services	0%	The City does not meet the qualifications for this category.
Emergency Operations	0%	No request submitted.
Debt	100%	The City owns the Greenbelt Fire Department located at 125 Crescent Road, Greenbelt, Maryland 20770. Regarding the purchase of fire vehicles and other fire equipment, the City sets aside \$88,000 annually to support the Greenbelt Volunteer Fire Department and Rescue Squad Inc.
Volunteer Fire	40%	The City supports the Greenbelt Volunteer Fire Department contributing \$28,000 in FY 2017. The city also indicated that it contributes \$5,000 to the Berwyn Heights and West Lanham Hills Fire Stations.
Environmental Services		
Animal Management	100%	The Greenbelt Animal Shelter is open and staffed 12 hours per day Monday through Saturday and eight hours on Sundays. When the shelter is closed, Greenbelt animal control officers are on call to respond to all calls for service. The coverage is 24 hours a per day, seven days a week.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City provides street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Hyattsville

Service Area	FY 2018	Municipality Justification
Public Works/Inspections	DECISION	
Engineering	100%	The City provides engineering services for streets and building inspections and code enforcement. The Code Compliance Division 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 Division provides support for City projects, programs and operations managing assets and data through GIS mapping and data analysis applications.
Debt	100%	The City issues various standard work trucks, such as dump trucks and trash trucks.
Human Services		
Aging	50%	The City provides numerous services to seniors and people with disabilities services. Call-A-Ride services are provided 40 hours per week to medical appointments and pharmacies information provision and referral and case work services - for people needing assistance planning for or addressing life transitions concerning aging and disability. Reassurance services to communicate with seniors and their family members to support them as they take on life challenges. Health support services to provide weekly programming on health, nutrition, exercise, disease prevention and self-care. Regular social activities to create seniors and people with disabilities spend time outside of their homes with others as part of isolation prevention. Also, regular activities which pair teenage students with seniors to build intergenerational understanding and mutual growth and development as part of intergenerational connection.
Housing and Community Development	50%	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 Community Development Division is responsible for the direction, planning and implementation of development as well as the management of Maryland Energy Administration, Maryland Department of Natural Resources CR&I, CD&G, Community Legacy and Smart Growth Impact Fund grant programs, which the City receives directly through the State of Maryland. The City of Hyattsville no longer participates in the CD&G consortium managed by Prince George's County DHCID. The Planning Compliance Division is responsible for upholding the City's parking regulations and management of paid public parking and residential parking zone areas throughout the incorporated City limits. The Division is also responsible for coordinating with the County Revenue Authority on programmatic and parking partnership projects.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City provides dispatch service 24 hours per day, Monday through Sunday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City provides patrol service 24 hours per day, Monday through Sunday.
Support Services	100%	The City provides burglar alarm services and crime analysis. The City's Police Department creates a weekly crime analysis state report that's distributed out to various elected City officials and local law enforcement agencies and police departments. No crime laboratory services are provided, however, the Police Department has an evidence tech that gathers evidence and DNA samples and finger prints which are sent to Prince George's County. The Police Department has four detectives that investigate crimes.
Strategic Management	100%	The Police Department's planning, policies and procedures are coordinated thru CALEA that also includes research and implementation of police technology.
Debt	100%	The City of Hyattsville Police Department has an annual vehicle replacement program. The funding for police vehicles is lease financing and is paid annually out of the debt service fund.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	The City does not meet the qualifications for this category.
Environmental Services		
Animal Management	0%	No request submitted.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City cost per capita is \$16.38 for street lighting, based on an estimated population of 8,000. The FY 2017 budget is \$295,000.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Landowner, Illinois

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Infrastructure		
Engineering	100%	The Town resurfaces and repairs streets, curbs, gutters and sidewalks. The Town is also responsible for Code Enforcement, including commercial, residential, and rental properties.
Debt	0%	The Town does not meet the qualifications for this category.
Human Services		
Aging	10%	The Town provides referral services to groups that assist with services such as making leaves and snow removal.
Housing and Community Development	90%	The Town administers its Community Development Block program.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	The Town does not meet the qualifications for this category.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	The Town provides patrol services 12-18 hours per day, Monday through Sunday.
Support Services	0%	The Town does not meet the qualifications for this category.
Strategic Management	100%	The Town provides strategic management services.
Debt	0%	The Town does not meet the qualifications for this category.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	20%	The Town respond to animal complaint such as loose dog often times catching the animal and bringing it 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	100%	The Town per capita cost for street lighting is \$8.83. The FY 2017 budget is \$16,000 for street lighting.

Municipal Tax Differential Decision Laurel

	10%	No request submitted
	30%	The City of Laurel has accepted in perpetuity for the City owned property to be used by Prince George's County for the new Stanley Memorial Cherry Plc.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: MorningSide

Service Area	FY 2018	DECISION	Municipality Justification
Public Works/Inspections			
Engineering	0%	No request submitted.	
Debt	0%	No request submitted.	
Human Services			
Aging	0%	No request submitted.	
Housing and Community Development	0%	No request submitted.	
Homebased Security - Public Safety Communications			
Police Dispatch	0%	No request submitted.	
Fire Dispatch	0%	No request submitted.	
Community Safety - Police			
Patrol Services	100%	The Town provides patrol service 24 hours per day, Monday through Sunday.	
Support Services	0%	No request submitted.	
Strategic Management	0%	No request submitted.	
Debt	100%	The Town provides \$25,000 to the MorningSide Volunteer Fire Department for the purchase of a fire engine.	
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 spends \$17.89 per capita for street lighting. The FY 2017 budget includes \$3,000 for streetlights.	

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions Mount Rainier

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The City builds and overhauls streets.
Debt	100%	The City paid debt service for public work vehicles.
Human Services		
Aging	10%	The City provides a Call-A-Ride program.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City provides dispatch service 24 hours per day, Monday through Sunday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	Patrol service is provided 24 hours, Monday through Sunday.
Support Services	80%	The City provides burglar alarm and crime analysis services.
Strategic Management	100%	The City provides forensic analysis, planning and research, and records and/or property management services.
Debt	100%	The City incurred debt for police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Education/Library		
Library	10%	The City provides a facility used by the County for a library.
Debt	100%	The City provides the facility and pay the cost of a facility used by the County library.
Non-Departmental		
Street Lighting/Traffic Control	90%	The City pays per capital cost of \$13.27 for street lighting. The FY 2017 budget includes \$100,000 for street lights and \$12,500 for street light repairs.

APPENDIX A: FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: New Carrollton

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Infrastructure		
Engineering	100%	The City builds and maintains all City streets, sidewalks, driveway aprons, bridges, and canals. The City contracts for engineering services, construction service and manages the entire process start to finish.
Debt	0%	The City does not meet the qualification for this category.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homebased Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	Patrol service is provided 24 hours per day, Monday through Sunday.
Support Services	60%	The City provides burglar alarm response, false alarm tracking, and detective services. The City has two full-time detectives.
Strategic Management	100%	The City provides records and property management with a records system and support staff. There is also a property management officer and a secure property room for processing of property.
Debt	100%	The City is paying debt service for its police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	10%	No request submitted.
Environmental Services		
Animal Management	50%	The City has animal control officers (ACO) that work eight hours per day, Monday-Friday. The police officers respond to animal calls if the ACOs are not on duty.
Educational/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	80%	The City spends \$7.82 per capita for street lighting for an estimated population of 12,786. The FY 2017 budget includes \$100,000 for street lights.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: North Brentwood

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	40%	The Town's code enforcement officer enforces all town ordinances such as parking and property maintenance.
Debt	0%	The Town submitted no request.
Human Services		
Aging	10%	The Town provides food to senior through the Produce for Seniors Program. The Gwendolyn Britt Senior Activity Center located in a municipal building offers a variety of activities including clubs, classes, special events, educational programs and workshops, and trips for seniors age 60+, opened five days a week from 9:30 a.m. to 3:30 p.m.
Housing and Community Development	10%	The Town provide assistance needed to apply, maintain, and administer grant award.
Handcuff 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.
Debt	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 spends \$18.52 per capita for street lighting. The FY 2017 budget includes \$18,000 for highway lighting and maintenance.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Remitted Tax Differential Decision, Riverdale Park

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Infrastructure		
Engineering	100%	The Town provide services for planning and oversight of major street repairs.
Debt	0%	The Town does not meet the qualification for this category.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The Town provide patrol services 24 hours per day, Monday through Sunday.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town patrol services are provided 24 hours per day, 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 internal support for the Police Department by employing two full time administrative employees.
Debt	0%	The Town does not meet the qualification for this category.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town provides an grant for \$21,000 to the 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	90%	The Town spends per capita cost of \$11.81 for street lighting. The FY 2017 budget is \$16,254 for street light fixtures and repairs and \$70,000 in street light utilities.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Seal Pleasant

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections	100%	The City pave and overlaid 1.4 sq. miles of roadway each year.
Engineering	100%	The City has lease agreement for its public works vehicles.
Debt		
Human Services		
Aging	0%	The City does not meet the qualification for this category.
Housing and Community Development	20%	The City has a grant writer who administers the preparation of monthly financial and performance or progress reports on all the State and Federal Grants.
Homebased Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City provides an estimated 96 daily man hours excluding the Chief of Police of patrolling by 13 police officers on a daily basis. These patrol hours provides strategic coverage through all five wards in the City of Seal Pleasant.
Support Services	30%	The Chief of Police conducted studies of crime pattern in the City of Seal Pleasant
Strategic Management	100%	The City provides citywide police protection services that consist of planning and research, Planning activities entails the drafting and completion of internal procedures, instructing police persons on securing the chain of evidence and operating safety factors, and instructing patrol on mandatory use of bullet proof vest 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 clerical 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.
Debt	100%	The City makes debt payments on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The City provides \$10,000 for its volunteer fire companies.
Environmental Services		
Animal Management	10%	A Code Enforcement Officer is assigned to assist animal control issues.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	The City uses per capita for street lighting and traffic control is \$13.12. The FY 2017 budget includes \$42,709 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: University Park

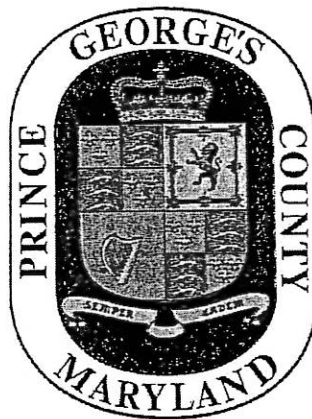
Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	100%	The Town engineers and contracts for the maintenance and construction of all streets within the Town.
Debt	100%	The Town has two lease for public works vehicles.
Human Services		
Aging	10%	The Town provides transportation services to the elderly residents. The service is available four hours per day, five days a week.
Housing and Community Development	0%	No request submitted.
Immediate Security - Public Safety Communications		
Police Dispatch	10%	The Town does not make available a cell phone for citizens to contact the officer on duty for non-emergency police services. The officer on duty makes this phone contact available 24 hours per day and citizen participation is daily. The non-emergency calls range in service from suspicious individuals, neighbor disputes, locked out of vehicles, recovered property police assistance. Major incidents are still dispatched through Public Safety Communications, Prince George's County. Services are provided 24 hours per day. Monthly through Study.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	Patrol services are provided 24 hours per day, Monday through Sunday. The Town provide burglar alarm, audit alarm, and crime analysis. Complex efforts are coordinated with the PGPD and a consortium of agencies adjacent to the Town of University Park that have established a Memorandum of Understanding which supports the agencies in enforcement efforts. All major crimes are investigated by the respective section of the PGPD (Prince George's County Police Department). However, the UPD does conduct minor investigations when they are within the capabilities of the effort. Lifting fingerprints, conducting neighborhood canvases, basic interviews, photographing crime scenes and investigation accidents are all part of the basic crime investigations conducted by officers on a routine basis.
Support Services	80%	The Town maintains 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.
Strategic Management	100%	The Town does not qualify for this category.
Debt	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Volunteer Fire	10%	No request submitted.
Environmental Services		
Animal Management	10%	The Town responds to animal complaints and issue and maintain traps.
Educational Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town per capita cost of \$1.125 for street lighting. The FY 2017 budget includes \$30,000 for street lighting.

APPENDIX A. FY 2018 Tax Differential Decisions by Municipality

Municipal Tax Differential Decisions: Upper Marlboro

Service Area	FY 2018	Municipality Justification
	DECISION	
Public Works/Inspections		
Engineering	0%	No request submitted.
Debt	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Handicapped Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Fire Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	Patrol services are provided 8:30 a.m. to 12:30 p.m. Monday through Friday and eight hours on Saturday and Sunday.
Support Services	0%	No request submitted.
Strategic Management	100%	The Upper Marlboro Police Department conducts about 50% of the research for new equipment. The Department also have to follow the County Police lead as we use their radio system and computer system to get to Meigs and NCIC. The planning for technology is looked at by the department, personnel, records & property management. Also, records are retained in Town Hall with the exception of drugs and large firearms.
Debt	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 cost per capita for street lighting is \$38.98. The FY 2017 budget includes \$26,000 for street lighting.

**THE PRESENTATION OF THE
FY 2018 MUNICIPAL TAX DIFFERENTIAL
PROGRAM
TO
MUNICIPAL REPRESENTATIVES**



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

Prepared by

Office of Management and Budget

October 5, 2016

TABLE OF CONTENTS

I.	LEGISLATION	3
II.	TAX DIFFERENTIAL GUIDELINES	6
III.	TAX DIFFERENTIAL CALCULATION PROCESS	9
IV.	SERVICE CATEGORY DESCRIPTION	10
V.	APPENDIX	15
I.	INDIRECT COST RATE WORKSHEET	16
II.	TAX DIFFERENTIAL CALCULATION WORKSHEETS	17
III.	FY 2018 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM	26
IV.	FY 2018 TAX DIFFERENTIAL SERVICES QUESTIONNAIRE	28

I. LEGISLATION

PRINCE GEORGE'S COUNTY CODE

DIVISION 6. MUNICIPAL TAX DIFFERENTIAL

Sec. 10-183. Definitions.

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

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

Sec. 10-184. Municipal Tax Differential established.

- (a) There is hereby established a municipal tax differential program pursuant to Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland.
- (b) The County real property tax rate to be set for assessments of real property in a municipal corporation shall be calculated and established as follows:
- (1) For each eligible service or program, the County shall calculate the net County service or program cost.
 - (2) The net County service or program cost for each eligible service or program shall be calculated to reflect the portion supported by the general fund real property tax revenues.
 - (3) The County shall convert the calculated cost for each eligible service or program into a real property tax rate equivalent by dividing the calculated County service cost by the Countywide real property assessable base.
 - (4) The differential for each municipal corporation shall be calculated by multiplying the degree of service or program performed by the municipal corporation by the real property tax rate equivalent.
 - (5) The differential determined pursuant to this Section shall be rounded to the nearest tenth of a cent.

APPENDIX B.

(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.

APPENDIX B.

(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 4, 2016**.
- 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 5, 2016**.

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 13, 2017**, 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 purchase public works vehicles and or 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

APPENDIX B.

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 purchase police vehicles or 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.

III. TAX DIFFERENTIAL CALCULATION PROCESS

The FY 2017 Approved Budget determines the FY 2018 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 2017 budget costs are reduced by non-property tax revenues directly related to service
 - FY 2017 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
 - FY 2017 services which are provided entirely by the County are eliminated
 - FY 2017 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 2017 debt service is allocated to appropriate functional categories.
- Step 3. FY 2017 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2017 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 2017	\$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 2017	\$0.0579	\$0.1447
Times the Estimated Municipal Base	\$132,864,930	\$5,905,108
Divided by \$100	\$100	\$100
Equals the Total FY 2018 Estimated Tax Relief for Town X	\$76,885 + \$8,545 = \$85,430	
FY 2018 Property Tax Base of Town X	\$132,864,930 + \$5,905,108	
FY 2018 Total Property Tax Base Combined of Town X	=\$138,770,038	

IV. SERVICE CATEGORY DESCRIPTION

Source: Prince George's County FY 2017 Approved Operating Budget
<http://www.princegeorgescountymd.gov/2415/2017-Fiscal-Year-Approved-Budget>

Department of Permitting, Inspections and Enforcement

Building Plan Review

Division of Building Plan Review is staffed by 34 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.

APPENDIX B.

Enforcement

The Division of Enforcement is staffed by 84 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.

APPENDIX B.

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

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

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

Support Services

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

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

APPENDIX B.

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

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

Strategic Management

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

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

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

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

The Criminal Intelligence Division is comprised of the Gun Unit/ATF Task Force, Gun Registry Unit and the Crime Intelligence Unit. The primary and collective function of assigned investigators/agents is to investigate, identify and apprehend individuals in violation of firearms statutes and reduce firearm related crimes. Assigned 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.

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.

APPENDIX B.

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 2016 and fiscal 2017 are linked accordingly in the fiscal 2018 tax differential calculations.

APPENDIX C

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

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

APPENDIX C

FY 2018 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 1
 SOURCE: FY 2017 APPROVED OPERATING BUDGET

FUNCTION/DEPARTMENT	FY 2017 APPROVED COMPENSATION	FY 2017 APPROVED PENSION BENEFITS	FY 2017 APPROVED OPERATING EXPENSES	FY 2017 APPROVED CAPITAL OUTLAY	FY 2017 APPROVED RECOVERIES	FY 2017 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
GENERAL GOVERNMENT									
Executive	\$ 4,281,200	\$ 1,872,870	\$ 371,000			\$ 6,525,070	21.27%	\$ 1,386,300	\$ 6,524,300
Legislative	\$ 10,026,800	\$ 3,380,320	\$ 4,304,100	\$ 25,400	\$ (1,188,100)	\$ 16,227,500	21.27%	\$ 3,481,700	\$ 19,679,200
Office of Ethics and Accountability	\$ 625,100	\$ 117,500	\$ 50,200			\$ 802,800	21.27%	\$ 168,800	\$ 721,700
Personnel Board	\$ 193,200	\$ 80,500	\$ 84,100			\$ 357,800	21.27%	\$ 75,700	\$ 387,600
Office of Finance	\$ 4,420,500	\$ 1,482,100	\$ 813,900		\$ (2,134,200)	\$ 4,582,300	21.27%	\$ 974,700	\$ 4,616,700
Office of Planning	\$ 127,200	\$ 44,300	\$ 82,100			\$ 253,600	21.27%	\$ 53,700	\$ 307,300
Office of Community Development	\$ 3,120,700	\$ 1,014,400	\$ 381,700			\$ 4,516,800	21.27%	\$ 961,200	\$ 4,642,400
Office of Community Relations	\$ -	\$ -	\$ -			\$ -	21.27%	\$ -	\$ -
People's Justice Center	\$ 2,173,500	\$ 668,700	\$ 146,300		\$ (505,400)	\$ 2,472,100	21.27%	\$ 525,400	\$ 2,935,400
Office of Management & Budget	\$ 813,600	\$ 334,000	\$ 85,200	\$ 100,000		\$ 1,332,800	21.27%	\$ 283,500	\$ 1,732,400
Board of Human Communications	\$ 4,722,270	\$ 1,428,100	\$ 441,400		\$ (2,832,800)	\$ 3,338,970	21.27%	\$ 710,400	\$ 4,043,300
Office of Law	\$ 6,418,400	\$ 1,820,200	\$ 1,821,100		\$ (1,976,000)	\$ 6,133,700	21.27%	\$ 1,304,700	\$ 7,438,400
Office of Human Resource Management	\$ -	\$ -	\$ -			\$ -	21.27%	\$ -	\$ -
Office of Information Technology	\$ 4,104,900	\$ 854,200	\$ 173,100			\$ 5,132,200	21.27%	\$ 1,084,800	\$ 6,841,000
Office of Elections	\$ 6,335,100	\$ 2,336,200	\$ 4,361,600		\$ (1,891,800)	\$ 11,140,300	21.27%	\$ 2,369,400	\$ 23,491,500
Office of General Services	\$ -	\$ -	\$ -			\$ -	21.27%	\$ -	\$ -
TOTAL GENERAL GOVERNMENT	\$ 45,731,800	\$ 14,616,300	\$ 17,191,600	\$ 135,400	\$ (11,441,300)	\$ 62,631,700		\$ 13,478,500	\$ 61,686,100
COURTS AND CRIMINAL JUSTICE									
Circuit Court	\$ 6,381,400	\$ 3,132,800	\$ 3,976,600		\$ (125,400)	\$ 13,364,400	8.40%	\$ 1,122,500	\$ 25,634,600
District Court	\$ 211,700	\$ 90,400	\$ 17,100			\$ 319,200	8.40%	\$ 26,800	\$ 355,900
Office of the State Attorney	\$ 11,462,500	\$ 3,737,200	\$ 1,651,100		\$ (176,000)	\$ 16,074,800	17.50%	\$ 2,812,100	\$ 19,476,300
Office of the Sheriff	\$ 20,941,300	\$ 14,822,800	\$ 2,237,800			\$ 38,001,900	8.90%	\$ 3,384,800	\$ 47,335,600
Department of Corrections	\$ 42,316,000	\$ 22,177,300	\$ 11,876,800		\$ (180,000)	\$ 76,139,100	6.67%	\$ 5,074,500	\$ 85,323,500
TOTAL CRIMINAL JUSTICE	\$ 81,362,900	\$ 43,790,300	\$ 22,077,700	\$ -	\$ (485,400)	\$ 126,731,800		\$ 24,882,400	\$ 153,714,300
PUBLIC SAFETY									
POLICE DEPARTMENT									
Office of the Chief	\$ 15,484,800	\$ 4,084,000	\$ 21,084,800		\$ (208,000)	\$ 40,361,600	4.91%	\$ 1,984,400	\$ 41,720,000
Office of the Chief of Police	\$ 1,154,600	\$ 314,800	\$ 1,370,400		\$ -	\$ 1,469,400	4.91%	\$ 72,300	\$ 1,541,700
Office of Administration	\$ 14,747,800	\$ 1,176,400	\$ 1,184,300		\$ -	\$ 17,108,500	4.91%	\$ 839,800	\$ 18,048,300
Office of Investigation	\$ 3,122,600	\$ 2,124,400	\$ 1,122,900		\$ -	\$ 6,369,900	4.91%	\$ 313,800	\$ 6,683,700
Office of Forensic Science & Identification	\$ 12,442,500	\$ 7,841,200	\$ 1,114,600		\$ -	\$ 21,408,300	4.91%	\$ 1,059,800	\$ 22,468,100
SUBTOTAL POLICE DEPARTMENT	\$ 47,951,900	\$ 15,540,800	\$ 25,817,000	\$ 200,000	\$ (208,000)	\$ 83,742,700		\$ 4,160,300	\$ 87,903,000
PREPARED DEPARTMENT									
Office of the Fire Chief	\$ 1,581,400	\$ 2,780,400	\$ 222,200		\$ -	\$ 4,584,000	5.03%	\$ 230,600	\$ 4,814,600
Administrative Services Commission	\$ 2,711,800	\$ 2,877,800	\$ 4,031,800		\$ (98,000)	\$ 9,523,400	5.03%	\$ 480,200	\$ 10,003,600
Emergency Operations Commission	\$ 68,571,200	\$ 4,832,800	\$ 538,200		\$ -	\$ 73,942,200	5.03%	\$ 3,719,800	\$ 77,662,000
Local Emergency Commission	\$ 12,623,000	\$ 1,621,800	\$ 126,200		\$ -	\$ 14,371,000	5.03%	\$ 723,800	\$ 15,094,800
Volunteer Services Commission	\$ 1,114,400	\$ 4,784,200	\$ 1,114,400		\$ (81,000)	\$ 6,131,600	5.03%	\$ 308,600	\$ 6,440,200
SUBTOTAL FIRE DEPARTMENT	\$ 84,602,800	\$ 16,097,000	\$ 21,612,600	\$ -	\$ (179,000)	\$ 121,023,400		\$ 6,262,000	\$ 127,285,400
OFFICE OF HOMELAND SECURITY									
Administration	\$ 735,400	\$ 184,200	\$ 287,200		\$ -	\$ 1,206,800	10.25%	\$ 123,600	\$ 1,330,400
Emergency Management Operations	\$ 537,800	\$ 150,100	\$ 22,800		\$ -	\$ 710,700	10.25%	\$ 72,800	\$ 783,500
Public Safety Communications	\$ 2,845,011	\$ 601,751	\$ 2,165,185		\$ -	\$ 5,601,947	10.25%	\$ 573,400	\$ 6,175,347
Public Dispatch	\$ 1,484,744	\$ 415,889	\$ 1,152,027		\$ -	\$ 3,052,660	10.25%	\$ 312,700	\$ 3,365,360
911 Dispatch	\$ 3,725,893	\$ 1,725,330	\$ 2,216,441		\$ -	\$ 7,667,664	10.25%	\$ 785,200	\$ 8,452,864
Other Communications	\$ 1,328,923	\$ 623,224	\$ 677,748		\$ -	\$ 2,630,895	10.25%	\$ 269,800	\$ 2,900,695
Subtotal Public Safety Communications	\$ 11,887,860	\$ 3,480,300	\$ 6,231,400		\$ -	\$ 21,609,560	10.25%	\$ 2,214,200	\$ 23,823,760
SUBTOTAL HOMELAND SECURITY	\$ 12,897,818	\$ 3,853,600	\$ 8,286,148	\$ -	\$ -	\$ 24,937,566		\$ 3,398,200	\$ 28,335,766
TOTAL PUBLIC SAFETY	\$ 141,852,518	\$ 35,491,400	\$ 54,715,748	\$ 200,000	\$ (387,000)	\$ 176,375,718		\$ 13,820,700	\$ 190,196,418

FUNCTION DEPARTMENT	FY 2017 APPROVED COMPARISON	FY 2017 APPROVED PRINCE BUREAU	FY 2017 APPROVED OPERATING EXPENSES	FY 2017 APPROVED CAPITAL OUTLAY	FY 2017 APPROVED RECOVERIES	FY 2017 APPROVED TOTAL AGENCY	INDIRECT COST RATE	INDIRECT COSTS	TOTAL WITH INDIRECT COSTS
PUBLIC WORKS AND THE ENVIRONMENT SOIL CONSERVATION DISTRICT	\$ 1,642,200	\$ 325,600	\$ 14,400	\$ -	\$ (1,293,200)	\$ -	0.00%	\$ -	\$ -
DEPARTMENT OF THE ENVIRONMENT	\$ 1,212,200	\$ 614,700	\$ 104,100	\$ -	\$ (1,626,200)	\$ 310,600	35.59%	\$ 113,700	\$ 424,300
Office of the Director	\$ 1,638,100	\$ 455,700	\$ 335,100	\$ -	\$ (2,456,700)	\$ 1,200	35.59%	\$ 430	\$ 1,600
Administrative Services	\$ 2,272,200	\$ 751,600	\$ 682,400	\$ -	\$ (1,354,400)	\$ 538,000	35.59%	\$ 190,600	\$ 728,600
Animal Management	\$ 6,176,000	\$ 2,507,200	\$ 1,681,600	\$ -	\$ (1,671,200)	\$ 2,850,800	35.59%	\$ 1,018,600	\$ 3,869,400
SUBTOTAL ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION	\$ 1,875,800	\$ 729,300	\$ 3,838,100	\$ -	\$ (4,427,600)	\$ 1,215,300	34.18%	\$ 416,100	\$ 1,631,400
Office of the Director	\$ 6,071,100	\$ 2,188,000	\$ 3,381,200	\$ -	\$ (8,245,000)	\$ 7,302,200	34.18%	\$ 2,516,800	\$ 9,819,000
Highway Maintenance	\$ 3,332,000	\$ 1,167,000	\$ 21,909,800	\$ 1,816,000	\$ (25,155,200)	\$ 177,300	34.18%	\$ 60,800	\$ 237,900
Transportation	\$ 2,816,400	\$ 1,068,000	\$ 283,300	\$ -	\$ (3,110,600)	\$ 897,100	34.18%	\$ 307,800	\$ 1,204,900
Project Management	\$ 14,187,700	\$ 6,116,200	\$ 40,211,500	\$ 1,816,000	\$ (51,431,400)	\$ 6,382,900	34.18%	\$ 2,194,300	\$ 8,577,200
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT	\$ 1,845,800	\$ 607,100	\$ 730,400	\$ -	\$ (1,278,200)	\$ 1,610,400	35.59%	\$ 571,200	\$ 2,181,600
Office of the Director	\$ 2,264,100	\$ 780,400	\$ 1,214,200	\$ -	\$ (3,350,200)	\$ 1,973,100	35.59%	\$ 701,200	\$ 2,674,300
Permitting and Licensing	\$ 2,511,800	\$ 820,800	\$ 1,227,400	\$ -	\$ (1,221,200)	\$ 538,600	35.59%	\$ 190,600	\$ 729,200
Site/Load Plan Review	\$ 2,491,600	\$ 805,200	\$ 236,800	\$ -	\$ (1,686,000)	\$ 1,234,000	35.59%	\$ 438,600	\$ 1,672,600
Building Plan Review	\$ 3,622,200	\$ 1,401,400	\$ 826,200	\$ -	\$ (2,400,200)	\$ 2,822,700	35.59%	\$ 1,004,000	\$ 3,826,700
Inspections	\$ 4,046,100	\$ 1,354,800	\$ 1,845,000	\$ -	\$ (7,001,700)	\$ 850,000	35.59%	\$ 301,100	\$ 1,151,100
Enforcement	\$ 17,162,800	\$ 6,668,800	\$ 4,596,000	\$ -	\$ (16,105,800)	\$ 6,916,700	35.59%	\$ 2,456,800	\$ 9,373,500
SUBTOTAL PERMITTING, INSPECTIONS & ENFORCEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS, PERMITTING, & THE ENVIRONMENT	\$ 31,763,000	\$ 13,581,800	\$ 42,312,100	\$ 1,816,000	\$ (71,585,200)	\$ 21,744,700	\$ -	\$ 7,726,800	\$ 29,471,500
EDUCATION & LIBRARY	\$ 1,280,914,600	\$ 312,122,200	\$ 341,457,200	\$ 6,365,100	\$ -	\$ 1,820,656,100	0.00%	\$ -	\$ 1,820,656,100
Board of Education	\$ 61,285,700	\$ 16,794,700	\$ 24,841,200	\$ 421,000	\$ -	\$ 107,862,700	0.00%	\$ -	\$ 107,862,700
Community College	\$ 16,684,400	\$ 3,973,000	\$ 3,227,300	\$ 100,000	\$ -	\$ 21,973,700	0.00%	\$ -	\$ 21,973,700
Memorial Library	\$ 1,343,832,700	\$ 332,835,800	\$ 373,291,800	\$ 6,843,100	\$ -	\$ 2,664,767,500	0.00%	\$ -	\$ 2,664,767,500
TOTAL EDUCATION & LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HUMAN SERVICES	\$ 12,162,900	\$ 4,695,100	\$ 4,896,800	\$ -	\$ (1,267,000)	\$ 22,825,800	5.66%	\$ 1,293,700	\$ 24,119,500
Health Department	\$ 1,931,500	\$ 432,800	\$ 1,496,700	\$ -	\$ -	\$ 3,711,200	13.67%	\$ 506,800	\$ 4,218,000
Department of Social Services	\$ 1,241,000	\$ 331,000	\$ 1,537,500	\$ -	\$ (181,200)	\$ 3,394,700	4.07%	\$ 138,200	\$ 3,532,900
Department of Family Services (incl. Aging Division)	\$ 251,100	\$ 68,400	\$ 436,400	\$ -	\$ -	\$ 777,800	4.87%	\$ 37,800	\$ 815,600
Adult Services Division	\$ 2,239,600	\$ 713,700	\$ 623,900	\$ -	\$ -	\$ 3,875,100	8.81%	\$ 342,000	\$ 4,217,100
Human & Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUMAN SERVICES	\$ 16,611,000	\$ 6,217,200	\$ 6,895,300	\$ -	\$ (2,425,200)	\$ 33,431,300	\$ -	\$ 2,267,400	\$ 35,698,700
NON DEPARTMENTAL	\$ -	\$ -	\$ 110,768,000	\$ -	\$ -	\$ 110,768,000	0.00%	\$ -	\$ 110,768,000
Capital Services	\$ -	\$ -	\$ 7,450,000	\$ -	\$ -	\$ 7,450,000	0.00%	\$ -	\$ 7,450,000
Green Library/Traffic Signal	\$ -	\$ -	\$ 35,831,200	\$ -	\$ -	\$ 35,831,200	0.00%	\$ -	\$ 35,831,200
Travellers & Grants	\$ -	\$ -	\$ 103,622,800	\$ -	\$ -	\$ 103,622,800	0.00%	\$ -	\$ 103,622,800
Other	\$ -	\$ -	\$ 10,164,000	\$ -	\$ -	\$ 10,164,000	0.00%	\$ -	\$ 10,164,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON DEPT.	\$ -	\$ -	\$ 271,766,000	\$ -	\$ -	\$ 271,766,000	\$ -	\$ -	\$ 271,766,000
GRAND TOTAL GENERAL FUND	\$ 1,816,222,200	\$ 585,646,500	\$ 801,174,100	\$ 12,141,500	\$ (81,444,100)	\$ 3,116,894,200	\$ -	\$ 77,994,400	\$ 3,194,888,600

FY 2018 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 3
 SOURCE: FY 2017 APPROVED OPERATING BUDGET
 DEBT SERVICE COMPONENTS

	PRINCIPAL	INTEREST	TOTAL	LESS REVENUE	LESS INTEREST & PREMIUM INCOME	ADJUSTED DEBT SERVICE	ELIGIBLE TAX DIFF.	FY 2017 EQUIVALENT TAX RATE (Rate)	FY 2018 EQUIVALENT TAX RATE (Rate)
Schools (DOEs)	\$ 42,876,900	\$ 20,623,700	\$ 63,500,600	\$ (30,279,200)	\$ -	\$ 33,221,400			
Schools (Others)	\$ 3,145,700	\$ -	\$ 3,145,700	\$ -	\$ -	\$ 3,145,700			
Mass Transit	\$ 78,000	\$ 294,700	\$ 372,700	\$ (1,052,700)	\$ -	\$ -			
Roads	\$ 25,171,600	\$ 12,089,600	\$ 37,261,200	\$ -	\$ -	\$ 37,261,200			
Public Buildings	\$ 12,166,800	\$ 6,386,600	\$ 18,553,400	\$ -	\$ -	\$ 18,553,400			
Fire	\$ 2,989,500	\$ 1,254,200	\$ 4,243,700	\$ -	\$ -	\$ 4,243,700			
Police	\$ 2,445,100	\$ 1,165,300	\$ 3,610,400	\$ -	\$ -	\$ 3,610,400			
Community College	\$ 1,751,200	\$ 1,284,200	\$ 3,035,400	\$ -	\$ -	\$ 3,035,400			
Correctional Facilities	\$ 1,020,800	\$ 1,254,200	\$ 2,275,000	\$ -	\$ -	\$ 2,275,000			
Library	\$ 274,600	\$ 279,600	\$ 554,200	\$ -	\$ -	\$ 554,200			
Health	\$ -	\$ 212,600	\$ 212,600	\$ -	\$ -	\$ 212,600			
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Hospital	\$ 10,300	\$ 100	\$ 10,400	\$ -	\$ -	\$ 10,400			
M&A Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Local Government Insurance Trust (LGIT) Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Current Year Bond Sale/Refinancing	\$ 2,290,700	\$ 4,427,200	\$ 6,717,900	\$ -	\$ -	\$ 6,717,900			
IRE Subsidy	\$ -	\$ -	\$ -	\$ -	\$ (2,354,600)	\$ (2,354,600)			
Bond Premiums	\$ -	\$ -	\$ -	\$ -	\$ (1,881,500)	\$ (1,881,500)			
GRAND TOTAL	\$ 81,357,800	\$ 34,999,400	\$ 116,357,200	\$ (34,247,900)	\$ (4,236,100)	\$ 77,873,200	\$ 47,674,200	0.0001	1.2540

APPENDIX C

PT 2011 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 3
 SOURCE: PT 2011 APPROVED OPERATING BUDGET

SOURCE: FY 2017 APPROVED OPERATING BUDGET										7,161,422 \$	306,782 \$																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
---	--	--	--	--	--	--	--	--	--	--------------	------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

APPENDIX C

FUNCTION DEPARTMENT	OPERATING	SERVICE	SERVICE 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	\$	- \$	424,500 \$	4,854,100	- \$	424,500 \$	424,500 \$	- \$	- \$	- \$	- \$
Office of the Director	\$	- \$	1,600 \$	1,741 \$	- \$	1,600 \$	1,600 \$	- \$	- \$	- \$	- \$
Administrative Services	\$	- \$	4,830,500 \$	2,286,456 \$	101,400 \$	4,830,500 \$	4,830,500 \$	0.0055 \$	0.1521 \$	0.0027 \$	0.0004 \$
Public Maintenance	\$	- \$	2,255,000 \$	2,255,100 \$	101,400 \$	2,255,000 \$	2,255,000 \$	0.0055 \$	0.1521 \$	0.0027 \$	0.0004 \$
SUBTOTAL ENVIRONMENT	\$	- \$	4,854,100 \$	4,854,100 \$	101,400 \$	4,854,100 \$	4,854,100 \$	0.0055 \$	0.1521 \$	0.0027 \$	0.0004 \$
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION	\$	- \$	1,830,400 \$	10,854,100	- \$	1,830,400 \$	1,830,400 \$	- \$	- \$	- \$	- \$
Office of the Director	\$	- \$	9,917,300 \$	11,389,836 \$	- \$	9,917,300 \$	9,917,300 \$	- \$	- \$	- \$	- \$
Highway Maintenance	\$	- \$	237,800 \$	270,302 \$	- \$	237,800 \$	237,800 \$	- \$	- \$	- \$	- \$
Transportation	\$	- \$	801,000 \$	650,188 \$	- \$	801,000 \$	801,000 \$	- \$	- \$	- \$	- \$
Public Maintenance	\$	- \$	12,985,500 \$	12,585,500 \$	- \$	12,985,500 \$	12,985,500 \$	- \$	- \$	- \$	- \$
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$	- \$	1,830,400 \$	10,854,100	- \$	1,830,400 \$	1,830,400 \$	- \$	- \$	- \$	- \$
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT	\$	- \$	2,195,800 \$	2,835,527 \$	- \$	2,195,800 \$	2,195,800 \$	- \$	- \$	- \$	- \$
Office of the Director	\$	- \$	2,195,800 \$	2,835,527 \$	- \$	2,195,800 \$	2,195,800 \$	- \$	- \$	- \$	- \$
Permitting and Licensing	\$	- \$	725,500 \$	444,851 \$	28,116,200 \$	725,500 \$	725,500 \$	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
Building Plan Review	\$	- \$	2,041,800 \$	2,381,207 \$	152,300 \$	2,041,800 \$	2,041,800 \$	- \$	- \$	- \$	- \$
Building Plan Review	\$	- \$	3,445,700 \$	3,856,402 \$	- \$	3,445,700 \$	3,445,700 \$	- \$	- \$	- \$	- \$
Inspections	\$	- \$	478,100 \$	648,247 \$	1,761,800 \$	478,100 \$	478,100 \$	- \$	- \$	- \$	- \$
Enforcement	\$	- \$	11,235,500 \$	13,567,023 \$	30,735,400 \$	11,235,500 \$	11,235,500 \$	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$	- \$	2,195,800 \$	2,835,527 \$	30,802,800 \$	2,195,800 \$	2,195,800 \$	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
TOTAL PUBLIC WORKS, PERMITTING & ENVT.	\$	- \$	28,485,900 \$	31,212,103 \$	30,902,800 \$	28,485,900 \$	28,485,900 \$	0.0055 \$	0.1521 \$	0.0027 \$	0.0004 \$
EDUCATION & LIBRARY	\$	- \$	1,821,800 \$	10,854,100	- \$	1,821,800 \$	1,821,800 \$	- \$	- \$	- \$	- \$
Board of Education	\$	- \$	1,821,800 \$	10,854,100	- \$	1,821,800 \$	1,821,800 \$	- \$	- \$	- \$	- \$
Community College	\$	- \$	107,000 \$	73,426,500 \$	34,172,800 \$	107,000 \$	107,000 \$	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
Memorial Library	\$	- \$	1,714,800 \$	10,854,100	- \$	1,714,800 \$	1,714,800 \$	- \$	- \$	- \$	- \$
TOTAL EDUCATION & LIBRARY	\$	- \$	2,035,700 \$	10,854,100	- \$	2,035,700 \$	2,035,700 \$	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
HUMAN SERVICES	\$	- \$	31,827,000 \$	10,854,100	- \$	31,827,000 \$	31,827,000 \$	- \$	- \$	- \$	- \$
Human Development	\$	- \$	4,206,600 \$	10,854,100	- \$	4,206,600 \$	4,206,600 \$	- \$	- \$	- \$	- \$
Adult Services	\$	- \$	2,335,500 \$	10,854,100	- \$	2,335,500 \$	2,335,500 \$	- \$	- \$	- \$	- \$
Family Services and Aging	\$	- \$	825,500 \$	10,854,100	- \$	825,500 \$	825,500 \$	- \$	- \$	- \$	- \$
Homeless Services	\$	- \$	2,028,400 \$	10,854,100	- \$	2,028,400 \$	2,028,400 \$	- \$	- \$	- \$	- \$
Planning & Community Development	\$	- \$	1,835,000 \$	10,854,100	- \$	1,835,000 \$	1,835,000 \$	- \$	- \$	- \$	- \$
TOTAL HUMAN SERV.	\$	- \$	34,780,000 \$	10,854,100	- \$	34,780,000 \$	34,780,000 \$	0.0054 \$	0.1498 \$	0.0022 \$	0.0003 \$
NON DEPARTMENTAL	\$	- \$	110,754,000	2,981,500	1,077,722,700	110,754,000	110,754,000	0.0010 \$	0.0240 \$	0.0004 \$	0.0010 \$
Donor Services	\$	- \$	7,450,000	2,981,500	7,450,000	7,450,000	7,450,000	- \$	- \$	- \$	- \$
Public Library (Public Service)	\$	- \$	30,811,200	2,981,500	30,811,200	30,811,200	30,811,200	- \$	- \$	- \$	- \$
Transfer & Grant	\$	- \$	100,592,800	2,981,500	100,592,800	100,592,800	100,592,800	- \$	- \$	- \$	- \$
Other	\$	- \$	10,760,000	2,981,500	10,760,000	10,760,000	10,760,000	- \$	- \$	- \$	- \$
TOTAL NON DEPT.	\$	- \$	271,765,000	2,981,500	2,066,996,300	271,765,000	271,765,000	0.0028 \$	1.5595 \$	0.0002 \$	0.0010 \$
GRAND TOTAL GENERAL FUND	\$	- \$	70,660,000	5,174,242,500	561,842,100	70,660,000	70,660,000	0.0054 \$	0.1498 \$	0.0022 \$	0.0003 \$

*Based on State Report (Current Year) **Based on State Personal Property Report

APPENDIX C

FY 2011 TAX DIFFERENTIAL CALCULATION WORKSHEETS
 WORKSHEET 3
 SOURCE: FY 2011 APPROVED OPERATING BUDGET
 DEBT SERVICE COMPONENTS

	PRINCIPAL	INTEREST	TOTAL	LESS REVENUE	LESS INTEREST % PREMIUM INCOME	ADJUSTED DEBT SERVICE	ELIGIBLE TAX DIFF.	FY 2011 EQUVALENT TAX RATE (Rate)	2006 EQUVALENT TAX RATE (Persons)
Bonds (GOBs)	\$ 42,876,800	\$ 20,422,700	\$ 63,299,500	\$ (2,276,200)	\$ -	\$ 30,421,400			
Borrow (O-Bonds)	\$ 5,145,700	\$ -	\$ 5,145,700	\$ -	\$ -	\$ 5,145,700			
Mass Transit	\$ 776,000	\$ 281,700	\$ 1,057,700	\$ (1,057,700)	\$ -	\$ -			
Roads	\$ 20,672,000	\$ 12,005,000	\$ 32,677,000	\$ -	\$ -	\$ 32,677,000	\$ 37,141,500	0.0019	0.0019
Public Buildings	\$ 12,145,900	\$ 2,381,000	\$ 14,526,900	\$ -	\$ -	\$ 14,526,900	\$ 4,501,700	0.0002	0.0002
Fire	\$ 2,359,500	\$ 1,034,200	\$ 3,393,700	\$ -	\$ -	\$ 3,393,700	\$ 4,501,700	0.0002	0.0002
Community College	\$ 2,445,100	\$ 1,164,300	\$ 3,609,400	\$ -	\$ -	\$ 3,609,400	\$ 4,501,700	0.0002	0.0002
Correctional Facilities	\$ 1,751,200	\$ 1,294,200	\$ 3,045,400	\$ -	\$ -	\$ 3,045,400	\$ 4,501,700	0.0002	0.0002
Library	\$ 2,600,000	\$ 1,450,000	\$ 4,050,000	\$ -	\$ -	\$ 4,050,000	\$ 4,501,700	0.0002	0.0002
Health	\$ 1,144,000	\$ 712,800	\$ 1,856,800	\$ -	\$ -	\$ 1,856,800	\$ 4,501,700	0.0002	0.0002
Police	\$ 1,144,000	\$ 712,800	\$ 1,856,800	\$ -	\$ -	\$ 1,856,800	\$ 4,501,700	0.0002	0.0002
Hospital	\$ -	\$ 160	\$ 160	\$ -	\$ -	\$ 160	\$ 4,501,700	0.0000	0.0000
WMA Debt	\$ 10,300	\$ -	\$ 10,300	\$ -	\$ -	\$ 10,300	\$ 4,501,700	0.0000	0.0000
Local Government Insurance Trust (LGIT) Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,501,700	0.0000	0.0000
Current Year-Sonic Education	\$ 2,285,700	\$ 6,427,200	\$ 8,712,900	\$ -	\$ -	\$ 8,712,900	\$ 4,501,700	0.0002	0.0002
IRE Sundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,501,700	0.0000	0.0000
Bond Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,501,700	0.0000	0.0000
GRAND TOTAL	\$ 84,381,800	\$ 34,985,400	\$ 119,367,200	\$ (24,347,900)	\$ (2,250,100)	\$ 92,769,200	\$ 47,674,200	0.0045	1.5540

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

SERVICES ELIGIBLE FOR DIFFERENTIAL	REVENUE DESCRIPTION	TOTAL
Public Works		
Maintenance	Highway User Revenues	\$ -
	Sale of Sec.	\$ -
	Inst. Fees	\$ -
Engineering	U.S. Patents	\$ -
	Rents	\$ -
	Urban	\$ -
	St. Parks	\$ -
	Office of the Director (H- NCCPC)	\$ -
Total Public Works		\$ -
Homeland Security		
Public Safety Communications	911 Fees	\$ 6,332,100
	Emergency Management	\$ -
Total Homeland Security		\$ 6,332,100
Police		
	State Police Aid Grant	\$ 11,817,700
	Anti-Violence Grant	\$ -
	War on Drugs Grant	\$ -
	Connecticut Police Services	\$ 1,540,000
	Speed Cameras	\$ 5,811,700
	Sale of Amended Reports	\$ -
	Bureau of Patrol (H-NCCPC)	\$ 37,830
Total Police		\$ 19,206,200
Fire		
Scout Operations	Market Place Revenues (H- NCCPC)	\$ -
	Facility Inspections (H-NCCPC)	\$ -
	Mkt. Sales	\$ 8,000
	Construction Fire Services	\$ 400,000
	Speed Cameras	\$ 2,145,500
	Fees for Emergency Transportation and Related Svcs (General)	\$ 7,365,000
	Fees for Emergency Transportation and Related Svcs (Volunteer)	\$ 4,192,100
Emergency Operations		\$ 14,062,600
Total Fire		\$ 14,062,600
Volunteer Fire		
Volunteer Fire	State Fire/Rescue Grant	\$ -
Volunteer Fire	Fees for Emergency Transportation and Related Svcs	\$ -
Total Volunteer Fire		\$ -
Library		
	State Aid/Fees	\$ 1,391,700
	Recreation Programs (H-NCCPC)	\$ 2,717,800
Total Library		\$ 4,109,500
Environment		
Animal Control	Animal Regulations (Foster)	\$ 165,400
Total Environment		\$ 165,400
Community Services		
	Animal Fees	\$ -
	Animal Fines	\$ -
Permitting, Inspections and Enforcement		
	Engineering (H-NCCPC)	\$ 820,800
Site/Staff Plan Review	Permit/Inspection (H-NCCPC)	\$ 1,810,200
Farms and Licensing	Building/Grading Permits	\$ 15,920,200
	Other	\$ -
	Permit/Inspection/Business Licenses	\$ 8,662,450
	Special Use Permits	\$ 2,916,750
Total Permitting, Inspections and Enforcement		\$ 26,230,400
Housing and Community Development		
	Public Housing Division (H- NCCPC)	\$ 844,500
Total Housing and Community Development		\$ 844,500
Subtotal Revenue Offsets		\$ 42,095,700
	WSTC	\$ 1,008,700
	Highway User	\$ 2,881,600
		\$ 4,090,300
Debt Offsets		
		\$ 85,146,900
TOTAL OFFSETS		\$ 127,342,600
NET OF REVENUES		\$ 1,723,536,700
REAL PROPERTY TAXES		\$ 715,881,700
REAL PROPERTY TAX SHARE		41.42%
PERSONAL PROPERTY TAXES		\$ 72,862,800
PERSONAL PROPERTY TAX SHARE		4.18%
TOTAL PROPERTY TAXES		\$ 788,744,500
TOTAL PROPERTY TAX SHARE		45.71%

FY 2018 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM

Appendix III

City/Town _____

Calculation Source Prince George's County FY 2017 Adopted Operating Budget and Municipality FY 2017 Adopted Operating Budget

Instructions Identify below the degree (0% to 100% with 10% increments) that the services listed below ARE NOT PROVIDED BY THE COUNTY GOVERNMENT TO RESIDENTS OF YOUR TOWN/CITY AND WHICH YOUR JURISDICTION PROVIDES IN LIEU OF THE COUNTY SERVICE. Please provide your FY 2016 adopted budget, FY 2017 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 2018 decision. All rates are in cents.

Submission ELECTRONIC REQUEST FORM SUBMISSION IS REQUIRED. Please email the completed electronic form to Amber Hendricks at ahendricks@co.pg.md.us. BACKUP DOCUMENTATION CAN BE SENT THROUGH REGULAR MAIL IF AN ELECTRONIC VERSION IS NOT AVAILABLE. Please send mail to: 14741 Governor Oden Bowie Drive, Suite 3000, Office of Management and Budget, Attn: Amber Hendricks, Upper Marlboro, MD 20772.

OMB Contacts Terri Bacote-Charles, Director (301) 952-3218
Amber Hendricks, Deputy Director (301) 952-3621

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	0.04	0.10		0.00	0.00
Debt	2.16	5.08		0.00	0.00
Subtotal	2.20	5.16		0.00	0.00
HUMAN SERVICES					
Aging	0.02	0.06		0.00	0.00
Housing & Community Development	0.20	0.47		0.00	0.00
Subtotal	0.22	0.53		0.00	0.00
COMMUNITY SAFETY					
Homeland Security - Public Safety Communications					
Police Dispatch	0.64	1.50		0.00	0.00
Fire Dispatch	0.33	0.78		0.00	0.00
Subtotal	0.97	2.28		0.00	0.00
Police					
Patrol Services	6.67	15.68		0.00	0.00
Support Services	2.82	6.62		0.00	0.00
Strategic Management	0.64	1.51			
Debt	0.09	0.22		0.00	0.00
Subtotal	10.22	24.03		0.00	0.00
Fire					
Administrative Services	0.68	1.59		0.00	0.00
Emergency Operations	6.58	15.46		0.00	0.00
Debt	0.27	0.63		0.00	0.00
Subtotal	7.53	17.68		0.00	0.00
Volunteer Fire	0.96	2.25			
ENVIRONMENTAL SERVICES					
Animal Management	0.27	0.64		0.00	0.00
LIBRARY					
Library	0.98	2.30		0.00	0.00
Debt	0.25	0.59		0.00	0.00
Subtotal	1.23	2.89		0.00	0.00
NON-DEPARTMENTAL					
Street Lighting/Traffic Signal	0.43	1.01		0.00	0.00
Subtotal	0.43	1.01		0.00	0.00
GRAND TOTAL	24.03	56.47		0.00	0.00

Preparer Name _____

Title _____

Mailing Address _____

Street _____

City, State, Zip Code _____

Phone Number _____

Fax Number _____

E-mail Address _____

APPENDIX C

				Personal Property Tax Rate		
				\$2.50		
	FY17 Utility	FY17 Business	FY17 Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield
Berwyn Hgts.	14,296,000	3,000,000	17,296,000	0.298	2.20	380,858
Bladensburg	7,368,000	9,500,000	16,868,000	0.258	2.24	378,181
Bowie	46,965,000	73,000,000	119,965,000	0.310	2.19	2,627,672
Brentwood	2,507,000	1,900,000	4,407,000	0.169	2.33	102,727
Capital Hgts.	4,741,000	3,700,000	8,441,000	0.277	2.22	187,643
Cheverly	10,786,000	6,600,000	17,386,000	0.279	2.22	386,143
College Park	38,262,000	32,500,000	70,762,000	0.070	2.43	1,719,517
Colmar Manor	1,293,000	1,300,000	2,593,000	0.221	2.28	59,094
Cottage City	1,720,000	1,600,000	3,320,000	0.248	2.25	74,766
District Hts.	4,535,000	1,400,000	5,935,000	0.289	2.21	131,223
Eagle Harbor	25,000	0	25,000	0.006	2.49	624
Edmonston	1,586,000	3,600,000	5,186,000	0.242	2.26	117,145
Fairmount Heights	1,272,000	380,000	1,652,000	0.131	2.37	39,136
Forest Hgts.	2,725,000	850,000	3,575,000	0.205	2.30	82,046
Glenarden	2,432,000	11,000,000	13,432,000	0.270	2.23	299,534
Greenbelt	17,696,000	50,500,000	68,196,000	0.331	2.17	1,479,171
Hyattsville	38,131,000	25,200,000	63,331,000	0.319	2.18	1,361,249
Landover Hills	1,939,000	360,000	2,299,000	0.259	2.24	51,521
Laurel	31,507,000	44,000,000	75,507,000	0.389	2.11	1,593,953
Morningside	1,467,000	1,100,000	2,567,000	0.176	2.32	59,657
Mount Rainier	3,342,000	1,400,000	4,742,000	0.315	2.19	103,613
New Carrollton	4,924,000	7,500,000	12,424,000	0.276	2.22	276,310
N. Brentwood	599,000	380,000	959,000	0.010	2.49	23,879
Riverdale Park	8,606,000	11,000,000	19,606,000	0.320	2.18	427,411
Seat Pleasant	3,892,000	2,500,000	6,392,000	0.282	2.21	141,135
University Park	2,497,000	350,000	2,847,000	0.293	2.21	62,833
Upper Marlboro	21,141,000	3,300,000	24,441,000	0.186	2.31	565,565
Unincorporated area	1,157,714,000	1,400,000,000	2,557,714,000	0.000	2.500	63,942,850
TOTAL	1,433,960,000	1,697,930,000	3,131,890,000			76,595,455

FY17 personal property tax yield 1

\$716,142,170

FY17 real property tax yield total
From FY16 Constant Yield

Source: Prince George's County Personal Property Base (July 1, 2016), State Department of Assessments and Taxation