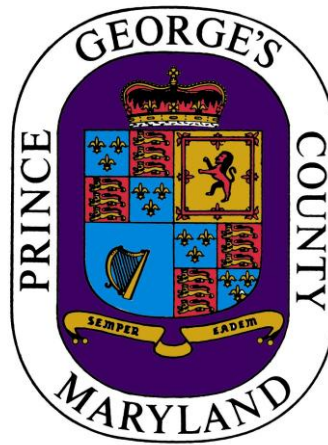


**PRINCE GEORGE'S COUNTY**  
**MUNICIPAL TAX DIFFERENTIAL REPORT**  
**FY 2026**



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**Prepared by**

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**October 31, 2025**

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## I. Overview

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

In accordance with Chapter 267 of 2015, as amended by Chapter 610 of 2022, 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 2026 Municipal Tax Differential rates and tax setoffs:

**FY 2026 TAX DIFFERENTIAL RATES**

Municipality	FY 2026 TAX DIFFERENTIAL		FY 2026 VALUE		
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	TOTAL
Berwyn Heights	0.330	0.126	\$ 53,366	\$ 495,106	\$ 548,472
Bladensburg	0.311	0.119	71,519	707,783	779,302
Bowie	0.324	0.124	431,220	10,849,984	11,281,204
Brentwood	0.193	0.074	10,736	266,554	277,290
Capitol Heights	0.259	0.099	54,114	404,437	458,551
Cheverly	0.233	0.089	43,597	708,508	752,105
College Park	0.094	0.036	100,949	1,435,010	1,535,960
Colmar Manor	0.228	0.087	5,006	114,287	119,294
Cottage City	0.191	0.073	7,453	105,899	113,352
District Heights	0.218	0.084	20,594	408,331	428,926
Eagle Harbor	0.003	0.001	5	122	126
Edmonston	0.222	0.085	15,566	182,284	197,850
Fairmount Heights	0.170	0.065	3,271	104,026	107,298
Forest Heights	0.262	0.100	11,055	255,799	266,854
Glenarden	0.289	0.111	34,217	765,605	799,822
Greenbelt	0.337	0.129	185,078	3,486,508	3,671,586
Hyattsville	0.314	0.120	229,355	3,182,443	3,411,798
Landover Hills	0.226	0.086	9,771	213,173	222,943
Laurel	0.359	0.138	274,012	5,665,154	5,939,166
Morningside	0.223	0.085	4,853	111,918	116,772
Mount Rainier	0.316	0.121	20,026	748,003	768,029
New Carrollton	0.305	0.117	38,219	1,194,671	1,232,890
North Brentwood	0.035	0.013	323	9,210	9,533
Riverdale Park	0.311	0.119	91,467	1,147,087	1,238,554
Seat Pleasant	0.305	0.117	24,553	488,486	513,039
University Park	0.313	0.120	9,170	528,661	537,832
Upper Marlboro	0.208	0.080	73,216	99,166	172,382
<b>Total</b>			<b>\$ 1,822,711</b>	<b>\$ 33,678,217</b>	<b>\$ 35,500,928</b>

Note: Numbers may not add due to rounding.

## II. Program Guidelines and Methodology

There are four basic criteria for municipalities receiving tax relief:

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

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

### Calculating the County Tax Rate Equivalent

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

### Calculating the Municipal Tax Differential Rate

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

- The unadjusted municipal tax rate for each municipality is averaged with the current year and immediate two 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 2026 Tax Differential Decisions by Municipality
- B. FY 2026 Municipal Tax Differential Program Manual

## Appendix A: FY 2026 Tax Differential Decisions by Municipality

## Municipal Tax Differential Town of Berwyn Heights

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 6.8% fee revenue.
	Public Works Vehicles	100%	Spent \$60,000 for a public works vehicle.
Human Services			
	Youth Services	100%	Provides 3 of the 6 youth services.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	100%	Provides crossing guards 5 days per week.
	Police Vehicles	100%	Spent \$67,000 on a police vehicle.
Fire Department			
	Administrative Services	50%	Provides grant writing and support for volunteer fire department.
	Debt	100%	Spent \$10,000 toward fixing a Ladder Truck.
	Volunteer Fire	100%	Provides a donation of \$42,000; 204% of the County rate.
Environmental Services			
	Animal Management	60%	Provides 3 of the 5 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	10%	Offers 2 public computer stations in the Town Center.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	231 streetlights/Population of 3,300 = 7% per capita.



## Municipal Tax Differential

### Town of Bladensburg

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 6.4% fee revenue.
	Public Works Vehicles	100%	Spent \$150,000 on Highway Use Projects.
Human Services			
	Youth Services	100%	Provides 5 of the 6 youth services.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 5 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	70%	No request submitted. Provides a donation of \$30,000; 71%
Environmental Services			
	Animal Management	80%	Town provides 4 of the 5 animal management services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	474 lights & signal/Population of 9,446 = 5.02% per capita.

## Municipal Tax Differential

### City of Bowie

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 3.2% fee revenue.
	Public Works Vehicles	100%	Purchased vehicles for the solid waste and streets
Human Services			
	Youth Services	100%	Provides 4 of the 6 youth services.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased replacements for 16 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	Provides a donation of \$167,000; 51.6% of the County rate.
Environmental Services			
	Animal Management	80%	Provides 4 of the 5 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	6,555 light & signals/ Population of 57,192 = 11.5% per capita.

## Municipal Tax Differential Town of Brentwood

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 16.6% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	100%	Provides 1 of the 6 youth services.
	Housing and Community Development	80%	No request submitted. Provides 2 of the 4 services.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	70%	Provides patrol services for 126 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	100%	Provides crossing guards 5 days a week.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	Provides a donation of \$2,500; 21.77% of the County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	234 lights/Population of 3,800 = 6.2% per capita.

## Municipal Tax Differential

### Town of Capitol Heights

	Service Area	FY 2026	Description of Service
		Decision	
	Public Works/Inspections		
	Engineering	80%	Provides all 3 services, offset by 4.8% fee revenue.
	Public Works Vehicles	0%	No vehicles purchased or financed.
	Human Services		
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
	Homeland Security - Public Safety Communications		
	Police Dispatch	0%	No request submitted.
	Community Safety - Police		
	Patrol Services	70%	Provides patrol services for 122 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 6 police vehicles.
	Fire Department		
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	10%	Provides \$1,000 donation; 10% of County rate.
	Environmental Services		
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
	Library		
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
	Non-Departmental		
	Street Lighting/Traffic Control	80%	232 lights/Population of 4,500 = 5.2% per capita.

**Municipal Tax Differential**  
**Town of Cheverly**

Service Area		FY 2026 Request	FY 2026 Decision	Description of Service
Public Works/Inspections				
	Engineering	100%	100%	Provides all 3 services, offset by fee revenue of 0.9%.
	Public Works Vehicles	100%	100%	Purchased 5 public works vehicles.
Human Services				
	Youth Services	100%	100%	Provides 1 of the 6 youth services.
	Housing and Community Development	0%	0%	No request submitted.
Homeland Security - Public Safety Communications				
	Police Dispatch	0%	0%	No request submitted.
Community Safety - Police				
	Patrol Services	70%	70%	Provides patrol services for 112 hours per week.
	Administration	100%	100%	Provides all 5 services.
	Crossing Guards	0%	0%	No request submitted.
	Police Vehicles	100%	100%	Purchased 6 police vehicles.
Fire Department				
	Administrative Services	0%	0%	No request submitted.
	Debt	0%	0%	No request submitted.
	Volunteer Fire	0%	0%	No request submitted.
Environmental Services				
	Animal Management	0%	0%	No request submitted.
	Animal Management Vehicles	0%	0%	No request submitted.
Library				
	Library	0%	0%	No request submitted.
	Library Capital	0%	0%	No request submitted.
Non-Departmental				
	Street Lighting/Traffic Control	100%	100%	455 lights/ Population of 6,344=7% per capita.

## Municipal Tax Differential

### City of College Park

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 13% fee revenue.
	Public Works Vehicles	100%	Leased 4 public works vehicles and purchased 2 public works vehicles.
Human Services			
	Youth Services	100%	Provides all 6 youth services.
	Housing and Community Development	100%	Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Administration	0%	No request submitted.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	Provides a donation of \$75,000; 59% of County rate.
Environmental Services			
	Animal Management	100%	Provides all 5 services.
	Animal Management Vehicles	0%	Approved budget does not include purchase of animal management vehicles.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	1,600 lights/Population of 34,740 =4.6% per capita.

**Municipal Tax Differential**  
**Town of Colmar Manor**

	<b>Service Area</b>	<b>FY 2026</b>	<b>Description of Service</b>
		<b>Decision</b>	
Public Works/Inspections			
	Engineering	80%	Provides 2 of the 3 services, offset by 0.5% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	100%	Provides 1 of the 6 youth services.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	Provides patrol for 148 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	Provides a donation of \$2,000; 20% of the County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	162 streetlights/Population of 1,588 =10.2% per capita.

## Municipal Tax Differential

### Town of Cottage City

Service Area		FY 2026	Municipality Justification
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 2.2% fee revenue.
	Public Works Vehicles	100%	Purchased a snow plow for \$11,000.
Human Services			
	Youth Services	100%	Town provides 3 of the 6 youth services.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	50%	Provides patrol services for 89 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	10%	Provides donation of \$1,000; 14% of County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	132 streetlights/Population of 1,300= 10.2 per capita.



## Municipal Tax Differential

### City of District Heights

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 7.1% fee revenue.
	Public Works Vehicles	0%	No vehicles purchased or financed.
Human Services			
	Youth Services	100%	Provides 3 of the 6 youth services.
	Housing and Community Development	80%	Provides 3 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	50%	Provides patrol services for 77 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 1 police cruiser for \$165,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	651 lights/Population 5,748 =11.34% per capita.

## Municipal Tax Differential

### Town of Eagle Harbor

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	0%	No request submitted.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Administration	0%	No request submitted.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	26 streetlights/Population of 61 = 42.6% per capita.

**Municipal Tax Differential  
Town of Edmonston**

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 14.1% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	70%	Provides patrol services for 126 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Paid lease for 2 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	80%	Provides a \$7,500 grant; 89% of the County rate.
Environmental Services			
	Animal Management	60%	Provides 3 of the 5 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	256 streetlights/Population of 1,617 =15.8% per capita.

**Municipal Tax Differential  
Town of Fairmount Heights**

	<b>Service Area</b>	<b>FY 2026</b>	<b>Description of Service</b>
		<b>Decision</b>	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 10.8% fee revenue.
	Public Works Vehicles	100%	Paid lease payments for 3 public works vehicles.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	40%	Provides patrol services for 48 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 2 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	344 streetlights/Population of 5,000 =6.9% per capita.

## Municipal Tax Differential

### Town of Forest Heights

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 6.8% fee revenue.
	Public Works Vehicles	0%	No public works vehicle purchases in FY 2025 budget.
Human Services			
	Youth Services	100%	Provides all 6 youth services.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Paid debt service for 9 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	60%	Town provides 3 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	285 streetlights/Population of 2,640 = 10.8% per capita.

## Municipal Tax Differential City of Glenarden

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 12% fee revenue.
	Public Works Vehicles	100%	Purchased 1 public works vehicle.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	80%	Provides 4 of the 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 4 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	354 lights/Population of 6,402 = 5.53% per capita.

## Municipal Tax Differential

### City of Greenbelt

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	70%	Provides all 3 services, offset by 21.1% fee revenue.
	Public Works Vehicles	100%	Purchased 1 public works vehicle.
Human Services			
	Youth Services	100%	Provides 4 of the 6 youth services.
	Housing and Community Development	100%	Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 5 police vehicles.
Fire Department			
	Administrative Services	0%	No eligible administrative services provided.
	Debt	100%	Purchased fire department vehicles.
	Volunteer Fire	50%	Provides \$130,000 contribution; 59% of County rate.
Environmental Services			
	Animal Management	100%	Provides all 5 services.
	Animal Management Vehicles	0%	No animal management vehicles purchased or financed.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	City provides 1,083 lights & signal/Population 24,921 = 4.35% per capita.

**Municipal Tax Differential**  
**City of Hyattsville**

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	70%	Provides 2 of the 3 services, offset by 8.5% fee revenue.
	Public Works Vehicles	100%	Purchased 3 public works vehicles.
Human Services			
	Youth Services	100%	Provides 3 of the 6 youth services.
	Housing and Community Development	100%	Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased and financed police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	Provides \$50,000 donation; 29% of the County rate.
Environmental Services			
	Animal Management	0%	Does not provide any animal control services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	10%	110 lights/Population of 21,187 = 0.52% per capita.



## Municipal Tax Differential

### Town of Landover Hills

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 2.1% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	80%	Provides all 4 services but do not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	70%	Provides patrol services for 116 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	100%	Provides \$10,000 donation; 100.45% of the County rate.
Environmental Services			
	Animal Management	40%	Provides 2 of the 5 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	104 streetlights/ Population of 1,786 = 5.82% per capita.

## Municipal Tax Differential City of Laurel

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services, offset by 13.9% fee revenue.
	Public Works Vehicles	100%	Paid debt service for multiple public works vehicles.
Human Services			
	Youth Services	100%	City provides 2 youth services.
	Housing and Community Development	100%	Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	100%	Provides crossing guards 5 days a week.
	Police Vehicles	100%	Leasing Ford Explorer Interceptors with an annual cost of \$661,854.48.
Fire Department			
	Administrative Services	0%	No eligible administrative services provided.
	Debt	0%	No request submitted.
	Volunteer Fire	100%	Provides \$269,600 donation; 105.8% of County rate.
Environmental Services			
	Animal Management	60%	Provides 3 of the 5 services.
	Animal Management Vehicles	100%	Paid debt service on 1 animal management vehicle.
Library			
	Library	0%	No request submitted.
	Library Capital	30%	City has executed a perpetual lease for City owned property to be used by Prince George's County for the Stanley Memorial Library site.
Non-Departmental			
	Street Lighting/Traffic Control	90%	1,763 lights/Population of 30,060 = 5.86% per capita.

## Municipal Tax Differential

### Town of Morningside

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 2.8% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	70%	Provides patrol services for 119 hours per week.
	Administration	100%	Provides all 5 of the services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 3 police vehicles for \$186,269.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	90%	Provides \$10,000 donation; 98.56% of County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	91 streetlights/Population of 1,240 = 7.3% per capita.

**Municipal Tax Differential**  
**City of Mount Rainier**

	<b>Service Area</b>	<b>FY 2026</b>	<b>Description of Service</b>
		<b>Decision</b>	
Public Works/Inspections			
	Engineering	70%	Provide all 3 services, offset by a 20.5% fee revenue.
	Public Works Vehicles	100%	Purchased public works truck for \$52,000.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	100%	No request submitted. City's Economic Development Unit provides all 4 services.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Provides patrol for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	100%	Provides crossing guards 5 days per week.
	Police Vehicles	100%	Paid \$195,000 cash for 3 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	10%	Owns and maintains the library building on 3409 Rhode Island Ave.
	Library Capital	100%	Funded the purchase and renovation of the library building as part of a bond offering in 2018.
Non-Departmental			
	Street Lighting/Traffic Control	100%	738 streetlights & traffic signals/Population of 8,333 = 8.9% per capita.

## Municipal Tax Differential

### City of New Carrollton

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Provides all 3 services offset by a 11.4% fee revenue.
	Public Works Vehicles	100%	Purchased 3 public works vehicle.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Purchased 2 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	10%	Provides \$7,000 donation; 12.9% of the County rate.
Environmental Services			
	Animal Management	40%	City provides 2 of the 5 services.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	60%	534 streetlights/Population of 13,715 = 3.9% per

## Municipal Tax Differential

### Town of North Brentwood

Service Area		FY 2026	Description of Service
		<b>Decision</b>	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 3.2% fee revenue.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Administration	0%	No request submitted.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	80%	Provides \$3,000 donation; 81.64% of the County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	59 streetlight/Population of 700 = 8.43% per capita.

## Municipal Tax Differential

### Town of Riverdale Park

	Service Area	FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 8.9% fee revenue.
	Public Works Vehicles	100%	Purchased 2 public works vehicles.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	1 of 7 municipalities that provides police dispatch, per the Office of Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Town provides patrol services for 168 hours per week.
	Administration	100%	Town provides all 5 services.
	Crossing Guards	0%	Does not provide crossing guards.
	Police Vehicles	100%	Purchased and financing 2 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	40%	Provides a \$23,000 grant; 40.44% of the County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	Provides 480 streetlights & 6,010 traffic signals/Population of 7,107= 6.8% per capita.

**Municipal Tax Differential**  
**City of Seat Pleasant**

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 4.8% fee revenue.
	Public Works Vehicles	100%	Leasing 10 public works vehicles.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	100%	No request submitted. Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Leasing 16 police vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	486 lights & 15 traffic signals/ Population of 4,721 = 10.6% per capita.



## Municipal Tax Differential

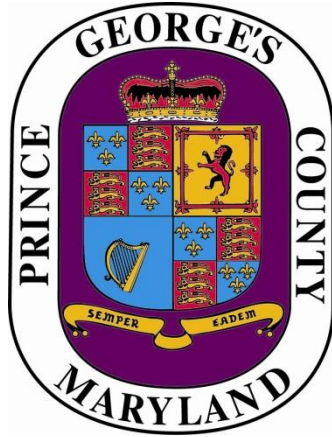
### Town of University Park

Service Area		FY 2026	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by 2.2% fee revenue.
	Public Works Vehicles	100%	Leasing 2 public works vehicles.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	Provides patrol services for 168 per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	100%	Provides crossing guard services 5 days a week.
	Police Vehicles	100%	Purchased 1 police vehicle for \$60,500.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	Provides \$13,500 donation; 59% of the County rate.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	231 streetlights/Population of 2,454 = 9.4% per capita.

**Municipal Tax Differential**  
**Town of Upper Marlboro**

	<b>Service Area</b>	<b>FY 2026</b>	<b>Description of Service</b>
		<b>Decision</b>	
Public Works/Inspections			
	Engineering	90%	Provides all 3 services, offset by a 3.6% fee revenue.
	Public Works Vehicles	100%	Leasing 1 public works vehicle.
Human Services			
	Youth Services	0%	No request submitted.
	Housing and Community Development	80%	Provides all 4 services but does not have a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	40%	Provides patrol services for 76 hours per week.
	Administration	100%	Provides all 5 services.
	Crossing Guards	0%	No request submitted.
	Police Vehicles	100%	Financing police vehicles for \$58,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	30%	Provides \$1,500 donation; 32% of the County rate.
Environmental Services			
	Animal Management	0%	No services provided.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Library Capital	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	112 streetlights/Population of 675 = 16.6% per capita.

**The presentation of the**  
**FY 2026 Municipal Tax Differential Program**  
**to**  
**Municipal representatives**



**Angela Alsobrooks**  
**County Executive**

**Prepared by**  
**Office of Management and Budget**

**October 4, 2024**

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## I. Legislation

### Prince George's County Code

#### DIVISION 6. MUNICIPAL TAX DIFFERENTIAL

##### Sec. 10-183. Definitions.

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

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

##### Sec. 10-184. Municipal Tax Differential established.

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

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

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

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

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

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

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

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

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

#### **Sec. 10-185. Municipal Tax Differential applied.**

(a) By December 7, the County shall notify the municipal corporation of the County's determination regarding the degree to which the municipal corporation is providing one or more eligible services in lieu of the County. Any disagreement shall be subject to negotiation between the County and the municipal corporation.

(b) If the County and the municipal corporation are unable to agree on the degree to which the municipal corporation is providing one or more eligible services or programs by January 15, the matters in dispute shall be submitted to an Arbitration Panel. The deadline may be extended by mutual agreement.

(c) The Arbitration Panel shall be comprised of the following:

(1) One member selected by the municipal corporation involved in the dispute;

(2) One member selected by the County Executive;

(3) One member selected jointly by the above members.

(d) At the arbitration hearing, the County and the municipality may present testimony, evidence, and oral argument as to the matters in dispute.

(e) The Arbitration Panel shall issue its advisory determination to the County Executive and County Council no later than February 15.

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

**Sec. 10-186. Reports.**

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

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

**Municipal Tax Setoff Report**

Since 2015, the Maryland General Assembly has required the County to complete a report on property tax setoffs in the county. Chapter 610 of 2022 revised the due date to be October 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 Acts of 2015 (HB 681); Chapter 610 Acts of 2022 (HB 394))

## 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 Monday, November 4, 2024**.
- All municipal service levels (other than zero) must include explanation and documentation. In particular, any changes in service level since the last fiscal year must be documented.
- Please provide a copy of your current budget with your request.
- The level of service section of the form must be expressed as a percentage of the total service being replaced. (Please use **10** percentage point intervals.)
- After OMB receives the information, further information or clarification may be required. In some cases, this could include a meeting to discuss the municipality's request forms.
- The County will send a letter to each municipality indicating the calculated tax differential **no later than Thursday, December 6, 2024**.

The value of tax differential given must be agreed upon between the Office of Management and Budget and the respective municipality **no later than Monday, January 15, 2025**, otherwise the matters in dispute shall be submitted to an arbitration panel.



### III. Tax Differential Calculation Process

The FY 2025 Approved Budget determines the FY 2026 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.)

- Step 1. Agency Budgets are adjusted by the following:
  - FY 2025 budget costs are reduced by non-property tax revenues directly related to services.
  - FY 2025 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs.
  - FY 2025 services which are provided countywide are eliminated.
  - FY 2025 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 2025 debt service and vehicle master lease costs are allocated to appropriate functional categories.
- Step 3. FY 2025 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2025 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.

#### Example: how to determine the estimated tax relief of a municipality

Function Dept./Activity	Eligible Service	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Real Property Actual	Personal Property Actual
<b>Department of the Environment</b>					
Animal Management Services	10,166,700	\$ 0.99	\$ 29.37	\$ 0.41	\$ 1.08
<b>Subtotal Dept. of the Environment</b>	<b>\$ 10,166,700</b>	<b>\$ 0.99</b>	<b>\$ 29.37</b>	<b>\$ 0.41</b>	<b>\$ 1.08</b>

	Real Property	Personal Property
FY 2024 Tax Differential	7.0	18.0
FY 2025 Tax Differential	5.6	15.3
FY 2026 Tax Differential	4.2	12.1
3-Year Average (a)	5.6	15.1
Municipal Tax Base (b)	99,557,489	49,598,950
Divide (b) by 100 (c)	995,575	495,990
(a) x (c) = total tax relief	55,785	74,994
County tax rate per \$100 of assessed value	1.00	
<b>Example real property assessed value</b>	300,000	
<b>Divided by 100</b>	3,000	
<b>County tax for sample home</b>	3,000	
<b>County tax rate less tax differential</b>	0.94	
County tax less tax differential	2,832	
Savings to homeowner	168	

## IV. Service Category Description

### 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 this credit, a municipality's service must include reviewing building permits, inspections and code enforcement of buildings, and construction or resurfacing of 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 credit. Examples of the types of services that apply to this category include:

##### Building Inspection

- Initiate inspections based on complaints, physical observation of a problem.
- Interior and exterior inspections of all residential rental units, hotels, apartments, rooming houses, single-family dwellings, fraternities, sororities, commercial properties, etc.
- Check whether properties are in suitable condition to receive permits and/or licenses, whether building permits, rental licenses, business licenses, vacant property registration, etc.
- Monitor for potential violations such as poor yard maintenance, unregistered vehicles, trash/recycling bins at the curb on non-collection days, accumulated trash/debris, construction projects without required permits, parking on the grass, illegal signs (especially for commercial properties), and lack of overall maintenance (painting, gutter repairs, etc.)
- Ensure that buildings have no safety hazards and have necessary safety equipment, such as fire extinguishers and smoke/carbon monoxide detectors.

##### Road Repair/Maintenance

- Repair and replacement of roadways, curbs, gutters, storm drains, etc. and/or hire contractors to complete these tasks.
- Building, inspecting, reviewing, and overhauling streets and drainage.
- Permitting, project management, engineering, construction, and maintenance related to roads/streets.
- Mowing, tree trimming, debris/snow removal.
- Replace signage and painting curbs, walkways, and street lines.
- Milling and paving/resurfacing, repairing potholes.
- Install sidewalks, bus pads, and curbing.
- Provide parking management services.
- Monitor road conditions caused by weather and other external forces.

##### Code Enforcement

- Ensure compliance with all provisions in Town, City, and/or County Codes, including zoning, use and occupancy ordinances, etc.
- Administer rental and business licensing programs.
- Property maintenance enforcement at residential and commercial properties.
- Review building plans and issuing building permits, sign permits, general purpose permits, etc.
- Collect fees for variance review, various permits (building, street/storm drain, etc.)
- Collect fines/abatement costs in the case of violations.
- Respond to noise ordinance complaints/violations, false alarms, etc.
- Ensure adherence to all federal, state, and local standards regarding fire and life safety, building, electrical, sediment and erosion control, and property standards; issue permits for these or related factors.

- **Public Works Vehicles:** To be eligible for credit under this category, a municipality must have an allocation for the purchase of public works vehicles included in their prior year approved budget in the form of cash, debt and or leasing. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

## Human Services

- **Youth Services:** To be eligible for the Youth Services credit, the municipality must provide any one of the following services: after school programs, juvenile justice diversion, gang prevention, pre-natal support, truancy prevention or services to at-risk youth.
- **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:
  - grant writing, administration, reporting or monitoring services if non-CDBG (Community Development Block Grant) funded.

## Community Safety

- **Homeland Security (Public Safety Communications)**
- **Police Dispatch Services:** To be eligible for the credit, the municipality must provide its own police dispatch services. 100% credit is automatically applied to the municipalities which the Office of Emergency Management has identified as having police dispatch services, including Bladensburg, Bowie, Greenbelt, Hyattsville, Laurel, Mount Rainier, and Riverdale Park.

## Police

- **Patrol Services:** To receive this service credit, the municipality must provide police patrol services that are currently performed by the County. Therefore, a contract for patrol services to supplement the County Police is not eligible for the credit. The percentage of hours per day and weeks per year that the patrol service is provided will guide the percentage of credit.
- **Administration:** To receive this credit, the municipality must provide administrative services currently provided by the County Police's Bureau of Administration. These include recruitment and related functions such as background checks and officer training, as well as records management, evidence/property management, risk management, and personnel administration. Partial credit is given for providing any service that replaces a County service.
- **Crossing Guards:** To be eligible for the credit under this category, a municipality must provide crossing guard services five-days per week during the school year.
- **Police Vehicles:** To be eligible for the credit under this category, a municipality must allocate funds for the purchase of police vehicles included in their prior year approved budget in the form of cash, debt and or leasing. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

## Fire

- **Administrative Services:** To be eligible for this credit, a municipality must provide grant writing and grant support to volunteer fire companies, and/or have an allocation for funding to upgrade a volunteer fire company's information technology system.
- **Volunteer Fire:** Credit is applied for municipalities making monetary donations to volunteer fire companies.
- **Capital:** To receive this service credit, a municipality must use cash or be incurring debt service on fire buildings and fire vehicles. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

## Environmental Services

- **Animal Management:** To fully replace the County's cost in this service area, a municipality would need to provide designated field staff that provide adoption and fostering services, the transport of lost animals, the transport and disposal of dead animals, animal holding facilities (along with the associated veterinary care/pharmaceutical costs), and bite investigations. Partial credit is given for providing any service that replaces a County service.
- **Animal Management Services Vehicles:** To be eligible for credit under this category, a municipality must have an allocation for the purchase of animal management services work vehicles included in their prior year approved budget in the form of cash, debt or leasing. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

## Library

- **Operating Support:** To receive this credit, a municipality must provide maintenance & utilities for a municipality-owned building occupied by a County library or operate a library facility that replaces the need for a County library.
- **Public Computer Room:** To receive this credit, a municipality must operate a public computer room that replaces the need for part of a County library.
- **Debt:** To receive this credit, a municipality must provide a facility or pay the cost of a facility used by a County library or other library that replaces all or part of the need for County library service. Credit is also given for partial use of land or an easement for County library services.

## Street/Traffic Signal Lighting

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

## **Department of Permitting, Inspections and Enforcement**

### **Building Plan Review**

The Building Plan Review Division contains 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, ADA, 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; and administration of the Electrical Code.

The Health Review Section reviews plans and performs inspections related to new well and septic systems, swimming pools and licensed food establishments.

### **Inspections**

The Inspections Division provides regulation of construction, development, and grading activity in the County with the exception of the City of Laurel. This division completes inspections of all horizontal (site grading, stormwater management, road/bridge and utility) and vertical (structural, electrical, mechanical, fire-life safety, energy, and accessibility) elements of new development or improved projects. The following sections comprise this division: Site/Road Inspection, Residential Building Inspection, Commercial Construction and Life Safety Section, Fire Inspections and the Water and Sewer/Plumbing/Gas Connection Review Section.

The Site/Road Inspection Section inspects horizontal related permits broken down into three districts, North, Central and South. In addition, site/road inspectors evaluate existing infrastructure (bridges, sidewalks, driveway aprons, roadways and storm drainage structures) and make recommendations for modifications and the repair of the infrastructure 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.

The Commercial Construction and Life Safety Section provides commercial electrical inspections for commercial projects that are not third party. This includes stores, offices, schools, restaurants and places of worship, as well as home generators. The section adopted the 2018 International Building, Residential, Mechanical, Energy and Fire Codes and the 2017 National Electric Code with County Subtitles 4, 9 and 11. Regarding Fire Inspections, the County shares joint responsibility with the Office of the Fire Marshal (Fire Prevention and Life Safety Office) in the Fire/EMS Department for fire code enforcement. The division of responsibility is delegated by the Fire Chief to the County through a Memorandum of Understanding. The County is responsible for fire code enforcement associated with a permit for building or occupancy. Fire Prevention is responsible for existing buildings that have an associated use and occupancy permit.

## **Enforcement**

The Division of Enforcement contains 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 and 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 administrative aides, general clerks and public service aides who perform administrative functions.

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 and common ownership housing properties. This unit responds to interior and exterior apartment complex and condominium complaints and conducts surveys of these properties. In addition, violation notices are issued to property owners for any deficiencies noted. The Single-Family Unit focuses on single-family homes.

The Zoning and Commercial Property Standards Section focuses on commercial property, responding to commercial complaints and conducting surveys. In addition, violation notices will be issued to property owners for any deficiencies noted by the inspection staff. The purpose is to enforce the minimum standards of the Prince George's County Code.

## **Department of Family Services**

### **Children, Youth and Families Division**

The Children, Youth and Families Division provides information and assistance through the Children and Families Information line, which is set up to provide services to those parents who have children identified as having intensive needs. This function can provide referrals to organizations able to provide the most appropriate level of care based on the customer's need and explain how services work. Case management within this division is provided through the Local Access Mechanism program, known as a component of the Children and Families Information line. This program enables families to overcome barriers that prevent them from accessing the appropriate services. Information is provided to assist families with accessing information that empowers them to navigate various systems and enables them to become self-advocates equipped to address their own needs. Home and community-based services in this division include the home visiting program, which aims to reduce infant mortality in Prince George's County by providing prenatal and postnatal support to women with children. Support is given through the provision of transportation to medical appointments, parent education and providing linkages to food, baby supplies and clothing. Finally, intervention services are aimed toward youth who are at risk of having contact or those having already made contact with the juvenile justice system. Services are rendered through funding formal counseling, afterschool programs and truancy intervention programs. Each of the aforementioned programs support the agency-wide goals of increasing the percentage of individuals accessing quality care as a result of information and referral services increasing the focus of intervention services for at-risk youth in order to facilitate child and family well-being.

## **Department of Housing and Community Development**

### **Community Planning and Development**

The Community Planning and Development (CPD) Division is responsible for administering the Community Development Block Grant (CDBG) subrecipient program and developing the Annual Action Plan and Five-Year Consolidated Plan. The CPD Division coordinates efforts with the Housing and Community Development Division, which is responsible for administering the CDBG Single Family Rehabilitation Program, the Home Investment Partnership (HOME) program and the Housing Investment Trust Fund.

## **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 dispatch services to the appropriate public safety agencies. The division also supports certain public safety technology systems including radio communications equipment, in-car cameras, the mobile data computer information system maintenance and consolidates storage of body worn camera footage.

## **Police Department**

### **Patrol Services**

The Bureau of Patrol encompasses eight divisions. As the largest bureau within the agency, 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 divisions provide intelligence based directed patrol, implementing a proactive community policing philosophy in partnership with community residents and citizens. Also, the divisions have specialized enforcement, community response and traffic enforcement functions. Each division has an investigative component that is responsible for crime investigations including nonfatal shootings, citizen robberies, assaults and property crimes.

### **Special Operations Division**

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

### **Administration**

The Bureau of Administration is comprised of eight divisions. The Training and Education Division provides training for new recruit officers, sworn officers and civilian employees. The Police Personnel Division is responsible for the management of employee matters from hiring to separation from the Police Department. The Risk Management Division is responsible for all risk management functions including the management and follow-up of all employee reported injuries/illnesses, on and off duty. The Recruiting and Background Division is responsible for recruiting, testing, selection and background investigations of police candidates. The Psychological Services Division supports members of the agency by providing counseling and other services. The Record Management Division is responsible for the maintenance of critical information, technology and mechanical systems within the agency. The Evidence and Property Division is responsible for maintaining the property warehouse, storing property collected by officers, some of which is evidence for criminal cases. Finally, the newly formed 21st Century Policing Division maintains the Department's policy system and researches the latest law enforcement technology.

## **Volunteer Fire**

### **Administrative Services Command**

The Administrative Services Command is responsible for the coordination of the management, financial and support functions within the department. The division also oversees the operations of: Fiscal Affairs, Research, Information Management, Risk Management and Human Resources.

## **Volunteer Service Command**

The Volunteer Service Command is responsible for coordinating 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 Services Division maintains animal adoption and redemption programs; licenses dogs, cats and ferrets; impounds and assists stray, vicious or sick animals; inspects holding facilities and pet stores; and investigates animal cruelty complaints. Volunteer and educational programs are provided to encourage proper care and humane treatment of animals.

## **Memorial Library**

### **Public Services**

The Public Services Division plays an integral role in the overall operations of the Prince George's County Memorial Library System. It is the primary facilitator of information access. Its primary focus is delivering services in 19 branches, three of which have a specialized research collection, and another has a state-of-the-art media lab. In addition to the branches, Public Services broadens the mission of the County Corrections Center by delivering relevant research and resources in a safe, secure, and humane environment for pre-trial and sentenced offenders.

### **Support Services**

The Support Services Division provides support functions to the branches and administration including collection management, procurement, business intelligence, information technology and facilities management. Safety, security and the oversight of capital construction projects are also included in this division.

### **Communication and Outreach**

The Communication and Outreach Division oversees and supports the Library's engagement with the community through strategic partnerships, virtual and in-person programs, outreach, intercultural services, digital platforms, public relations, media production and government affairs. This division includes all the departments under the supervision of the Chief Operating Officer for Communication and Outreach: Public Relations/Marketing, Digital Services, Program Services, Intercultural Services and the Prince George's County Memorial Library System Foundation.



## **V. Appendices**

## I. Indirect Cost Recovery

### Appendix 1

**Prince George's County, Maryland  
Countywide Cost Allocation Plan  
FY 2022 Indirect Cost Rates by Department (Total Costs)**

Department	Indirect Cost Rate
Environment	10.1%
Family Services	82.4%
Fire	18.6%
Homeland Security	27.2%
Housing & Community Development	54.9%
Permitting, Inspection & Enforcement	26.3%
Police	19.4%
Public Works and Transportation	29.2%

Source: Maximus

## **II. Tax Differential Calculation Worksheets**

<b>Worksheet 1 – FY 2025 Approved Operating Budget</b>	<b>18-19</b>
<b>Worksheet 2 – FY 2025 Approved Operating Budget – eligible service/tax differential calculations</b>	<b>20-21</b>
<b>Worksheet 3 – Debt Service Components</b>	<b>22</b>
<b>Worksheet 4 – Revenue Offsets</b>	<b>23</b>
<b>Worksheet 5 – Vehicle Master Lease Debt Service</b>	<b>24</b>
<b>Worksheet 6 - Tax Yields</b>	<b>25</b>

FY 2026 Tax Differential Calculation Worksheets  
Worksheet 1

Function Dept./Activity	FY 2025 Approved Compensation	FY 2025 Approved Fringe Benefits	FY 2025 Approved Operating Expenses	FY 2025 Approved Capital Outlay	FY 2025 Approved Recoveries	FY 2025 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
<b>General Government</b>									
Executive									
Legislative									
Office of Ethics and Accountability	\$7,607,900	\$2,366,100	\$1,123,700	\$0	\$0	\$11,097,700		\$0	\$11,097,700
Personnel Board	17,562,400	4,961,600	7,588,000	29,400	-1,343,400	28,798,000		0	28,798,000
Office of Finance	747,800	270,000	126,400	0	0	1,144,200		0	1,144,200
Office of Community Relations	276,200	83,300	100,600	0	0	460,100		0	460,100
Office of Human Rights	6,574,600	2,383,200	1,515,500	0	-4,678,900	5,794,400		0	5,794,400
People's Zoning Counsel	3,654,500	1,260,500	845,200	0	0	5,760,200		0	5,760,200
Office of Management & Budget	1,428,100	507,000	1,062,800	0	0	2,997,900		0	2,997,900
Board of License Commissioners	0	0	250,000	0	0	250,000		0	250,000
Office of Law	2,945,000	942,400	584,400	0	-368,900	4,102,900		0	4,102,900
Office of Human Resources Management	1,349,300	415,000	288,100	0	0	2,052,400		0	2,052,400
Office of Information Technology	6,367,500	2,228,600	613,800	0	-3,861,800	5,348,100		0	5,348,100
Board of Elections	8,220,700	2,549,400	6,973,300	0	-6,372,400	11,371,000		0	11,371,000
Police Accountability Board	0	0	0	0	0	0		0	0
Administrative Charging Committee	7,924,700	1,028,800	4,157,200	0	0	13,110,700		0	13,110,700
Office of Procurement	456,100	151,900	177,500	0	0	785,500		0	785,500
Office of Central Services	653,900	215,800	423,400	0	0	1,293,100		0	1,293,100
	3,835,700	1,265,800	1,894,400	0	-218,700	6,777,200		0	6,777,200
	9,688,900	3,487,700	13,292,900	0	-1,210,500	25,259,000		0	25,259,000
<b>Total General Government</b>	<b>\$79,293,300</b>	<b>\$24,117,100</b>	<b>\$41,017,200</b>	<b>\$29,400</b>	<b>-\$18,054,600</b>	<b>\$126,402,400</b>		<b>\$0</b>	<b>\$126,402,400</b>
<b>Courts and Criminal/Civil Justice</b>									
Circuit Court									
Orphans' Court	\$12,915,000	\$4,636,500	\$5,895,700	\$0	\$0	\$23,447,200		\$0	\$23,447,200
Office of the State's Attorney	432,300	142,000	58,000	0	0	632,300		0	632,300
Office of the Sheriff	17,286,800	6,050,400	2,754,700	0	-57,800	26,034,100		0	26,034,100
Department of Corrections	30,115,300	23,580,300	6,362,300	0	0	60,057,900		0	60,057,900
	54,216,300	29,276,800	18,282,700	275,000	-222,800	101,828,000		0	101,828,000
<b>Total Criminal/Civil Justice</b>	<b>\$114,965,700</b>	<b>\$63,686,000</b>	<b>\$33,353,400</b>	<b>\$275,000</b>	<b>-\$280,600</b>	<b>\$211,999,500</b>		<b>\$0</b>	<b>\$211,999,500</b>
<b>Public Safety</b>									
<b>Police Department</b>									
Office of the Chief									
Bureau of Patrol	17,845,600	9,327,700	38,131,600	0	-350,500	\$64,954,400	19.4%	\$12,622,500	\$77,576,900
Bureau of Investigation	108,028,300	76,739,400	634,800	0	0	185,402,500	19.4%	36,028,900	221,431,400
Bureau of Forensics	14,594,700	7,196,600	1,725,200	0	0	23,516,500	19.4%	4,569,900	28,086,400
Bureau of Homeland Security & Intelligence	34,263,900	19,813,000	1,785,500	0	0	55,862,400	19.4%	10,855,600	66,718,000
	10,357,000	5,159,100	1,147,200	0	0	16,663,300	19.4%	3,238,100	19,901,400
	29,571,200	16,116,300	2,961,500	0	0	48,649,000	19.4%	9,453,900	58,102,900
<b>Subtotal Police Department</b>	<b>\$214,660,700</b>	<b>\$134,352,100</b>	<b>\$46,385,800</b>	<b>\$0</b>	<b>-\$350,500</b>	<b>\$395,048,100</b>		<b>\$76,768,900</b>	<b>\$471,817,000</b>
<b>Fire/EMS Department</b>									
Office of the Fire Chief									
Administrative Services Command	4,954,900	3,592,300	916,100	0	-101,000	\$9,362,300	18.6%	\$1,740,600	\$11,102,900
Emergency Operations Command	4,518,400	3,275,800	8,324,100	0	0	16,118,300	18.6%	2,996,600	19,114,900
Support Services Command	120,263,800	81,291,300	1,422,000	0	0	202,977,100	18.6%	37,735,900	240,713,000
Volunteer Services Command	15,771,300	11,434,100	7,413,100	0	0	34,618,500	18.6%	6,436,000	41,054,500
	608,800	5,541,400	14,025,700	0	0	20,175,900	18.6%	3,750,900	23,926,800
<b>Subtotal Fire Department</b>	<b>\$146,117,200</b>	<b>\$105,134,900</b>	<b>\$32,101,000</b>	<b>\$0</b>	<b>-\$101,000</b>	<b>\$283,252,100</b>		<b>\$52,660,000</b>	<b>\$335,912,100</b>
<b>Volunteer Fire Commission</b>									
	0	0	0	0	0	0	0.0%	0	0
<b>Office of Homeland Security</b>									
Administration									
Emergency Management Operations	2,001,000	665,900	1,586,600	\$0	\$0	\$4,253,500	27.2%	\$1,156,000	\$5,409,500
Public Safety Communications	645,600	212,000	42,500	0	0	900,100	27.2%	244,600	1,144,700
Police Dispatch									
911 Dispatch	4,291,140	1,544,724	12,652	0	0	5,848,516	27.2%	1,589,500	7,438,016
Other Communications	2,070,654	729,902	6,254	0	0	2,806,810	27.2%	762,800	3,569,610
Subtotal Public Safety Communications	8,452,747	2,501,903	37,563	0	0	10,992,213	27.2%	2,987,400	13,979,613
<b>Subtotal Homeland Security</b>	<b>16,296,800</b>	<b>5,184,000</b>	<b>18,344,200</b>	<b>0</b>	<b>0</b>	<b>39,825,000</b>	<b>27.2%</b>	<b>10,823,500</b>	<b>50,648,500</b>
<b>Total Public Safety</b>	<b>\$379,721,300</b>	<b>\$245,546,900</b>	<b>\$98,460,100</b>	<b>\$0</b>	<b>-\$451,500</b>	<b>\$723,278,800</b>		<b>\$141,655,000</b>	<b>\$864,931,800</b>

Function Dept./Activity	FY 2025 Approved Compensation	FY 2025 Approved Fringe Benefits	FY 2025 Approved Operating Expenses	FY 2025 Approved Capital Outlay	FY 2025 Approved Recoveries	FY 2025 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
<b>Public Works and the Environment</b>									
<b>Soil Conservation District</b>									
	\$1,535,400	\$503,600	\$125,900	\$0	-\$2,164,900	\$0	0.0%	\$0	\$0
<b>Department of the Environment</b>									
Office of the Director	\$1,605,600	\$776,400	\$841,800	\$0	-\$2,745,400	\$678,400	10.1%	\$68,400	\$746,800
Strategic Services	2,075,700	892,600	409,000	0	-3,039,500	337,800	10.1%	34,100	371,900
Animal Management	4,537,700	1,951,700	1,676,200	85,000	0	8,250,600	10.1%	832,300	9,082,900
<b>Subtotal Environment</b>	<b>\$8,419,000</b>	<b>\$3,620,700</b>	<b>\$2,927,000</b>	<b>\$85,000</b>	<b>-\$5,784,900</b>	<b>\$9,266,800</b>		<b>\$934,800</b>	<b>\$10,201,600</b>
<b>Department of Public Works &amp; Transportation</b>									
Office of the Director	\$1,338,600	\$545,000	\$765,700	\$280,000	-\$1,694,400	\$1,234,900	29.2%	\$361,100	\$1,596,000
Highway Maintenance	8,902,000	3,334,900	20,634,800	400,000	-20,085,500	13,206,200	29.2%	3,862,000	17,068,200
Office of Administrative Services	1,145,000	462,800	1,286,500	0	-1,939,500	954,800	29.2%	279,200	1,234,000
Transportation	6,588,900	2,453,700	55,507,900	22,078,400	-86,164,000	464,900	29.2%	136,000	600,900
Project Management	4,701,700	1,854,900	538,000	0	-6,405,000	689,600	29.2%	201,700	891,300
<b>Subtotal Public Works &amp; Transportation</b>	<b>\$22,676,200</b>	<b>\$8,651,300</b>	<b>\$78,732,900</b>	<b>\$22,758,400</b>	<b>-\$116,268,400</b>	<b>\$16,550,400</b>		<b>\$4,840,000</b>	<b>\$21,390,400</b>
<b>Department of Permitting, Inspections &amp; Enforcement</b>									
Office of the Director	\$4,842,300	\$1,706,200	\$5,334,100	\$0	-\$2,828,200	\$9,054,400	26.3%	\$2,382,000	\$11,436,400
Permitting and Licensing	3,475,500	1,262,700	1,102,200	0	-3,335,700	2,504,700	26.3%	658,900	3,163,600
Site/Road Plan Review	4,378,500	1,591,100	480,800	0	-5,675,200	775,200	26.3%	203,900	979,100
Building Plan Review	3,215,900	1,174,200	466,000	0	0	4,856,100	26.3%	1,277,500	6,133,600
Inspections	5,954,000	2,159,200	1,749,100	0	-5,948,600	3,913,700	26.3%	1,029,600	4,943,300
Enforcement	5,962,500	2,164,100	3,100,300	0	0	11,226,900	26.3%	2,953,600	14,180,500
<b>Subtotal Permitting, Inspection &amp; Enforcement</b>	<b>\$27,628,700</b>	<b>\$10,057,500</b>	<b>\$12,232,500</b>	<b>\$0</b>	<b>-\$17,787,700</b>	<b>\$32,331,000</b>		<b>\$8,505,500</b>	<b>\$40,836,500</b>
<b>Total Public Works, Permitting, &amp; the Environment</b>	<b>\$60,459,300</b>	<b>\$22,833,100</b>	<b>\$94,018,300</b>	<b>\$22,843,400</b>	<b>-\$142,005,900</b>	<b>\$58,148,200</b>		<b>\$14,280,300</b>	<b>\$72,428,500</b>
<b>Education &amp; Library</b>									
Board of Education	\$1,762,121,600	\$509,596,300	\$484,296,100	\$42,824,000	\$0	\$2,798,838,000	0.0%	\$0	\$2,798,838,000
Community College	79,533,700	22,963,700	32,141,400	2,068,900	0	136,707,700	0.0%	0	136,707,700
Memorial Library	22,184,900	5,626,100	9,625,000	100,000	0	37,536,000	0.0%	0	37,536,000
<b>Total Education &amp; Library</b>	<b>\$1,863,840,200</b>	<b>\$538,186,100</b>	<b>\$526,062,500</b>	<b>\$44,992,900</b>	<b>\$0</b>	<b>\$2,973,081,700</b>		<b>\$0</b>	<b>\$2,973,081,700</b>
<b>Human Services</b>									
Health Department	\$20,469,000	\$7,082,300	\$7,654,800	\$0	-\$2,836,800	\$32,369,300		\$0	\$32,369,300
Department of Social Services	2,887,400	747,800	6,353,600	0	0	9,988,800		0	9,988,800
Department of Family Services (w/o CYF)	3,140,400	916,900	2,259,100	0	0	6,316,400	82.4%	5,206,000	11,522,400
Administration for Children, Youth and Families	0	0	555,000	0	0	555,000	82.4%	457,400	1,012,400
Housing & Community Development	3,634,400	1,163,100	890,200	0	0	5,687,700	54.9%	3,122,800	8,810,500
<b>Total Human Services</b>	<b>\$30,131,200</b>	<b>\$9,910,100</b>	<b>\$17,712,700</b>	<b>\$0</b>	<b>-\$2,836,800</b>	<b>\$54,917,200</b>		<b>\$8,786,200</b>	<b>\$63,703,400</b>
<b>Non-Departmental</b>									
Debt Service	\$0	\$0	\$184,296,200	\$0	\$0	\$184,296,200	0.0%	\$0	\$184,296,200
Street Lighting/Traffic Signal	0	0	2,292,000	0	0	2,292,000	0.0%	0	2,292,000
Transfers & Grants	0	0	44,991,800	0	0	44,991,800	0.0%	0	44,991,800
Other	0	0	149,378,200	0	0	149,378,200	0.0%	0	149,378,200
Alternative Construction Financing Payment	0	0	42,600,000	0	0	42,600,000	0.0%	0	42,600,000
Contingencies	12,207,200	5,000,000	0	0	0	17,207,200	0.0%	0	17,207,200
<b>Total Non-Dept.</b>	<b>\$12,207,200</b>	<b>\$5,000,000</b>	<b>\$423,558,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$440,765,400</b>		<b>\$0</b>	<b>\$440,765,400</b>
<b>Grand Total General Fund</b>	<b>\$2,540,618,200</b>	<b>\$909,281,300</b>	<b>\$1,234,182,400</b>	<b>\$88,140,700</b>	<b>-\$163,629,400</b>	<b>\$4,588,593,200</b>		<b>\$164,719,500</b>	<b>\$4,753,312,700</b>

Source: FY 2025 Approved Operating Budget

FY 2026 Tax Differential Calculation Worksheets  
Worksheet 2

Function Dept./Activity	In-House Operating	External Service	Services Dept. Adj.	(Rev. Adj.)	Net Service	Service Countywide	Eligible Service	\$10,779,607 \$ 351,865			Real Property			Personal Property			3.68%	
								Tax Rate*	Differential	Tax Rate**	Service is Equivalent	Actual Percent	Actual Percent	Actual Percent	Actual Percent			
<b>General Government</b>																		
Executive	\$11,097,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Legislative	28,798,000	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Ethics and Accountability	1,144,200	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Personnel Board	460,100	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Finance	5,794,400	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Office of Community Relations	0	5,760,200	0	0	5,760,200	5,760,200	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Human Rights	2,997,900	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Peoples Zoning Counsel	0	250,000	0	0	250,000	250,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Management & Budget	4,102,900	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Board of License Commissioners	0	2,052,400	0	0	2,052,400	2,052,400	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Law	5,348,100	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Office of Human Resources Management	11,371,000	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Information Technology	0	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Board of Elections	0	13,110,700	0	0	13,110,700	13,110,700	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Police Accountability Board	0	785,500	0	0	785,500	785,500	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Administrative Charging Committee	1,293,100	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of Procurement	6,777,200	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Office of Central Services	25,259,000	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
<b>Total General Government</b>	<b>\$104,443,600</b>	<b>\$21,958,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,958,800</b>	<b>\$21,958,800</b>	<b>\$0</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Courts and Criminal/Civil Justice</b>																		
Circuit Court	\$0	\$23,447,200	\$0	20,716,000	\$23,447,200	\$23,447,200	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Orphan's Court	0	632,300	0	0	632,300	632,300	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Office of the State's Attorney	0	26,034,100	0	0	26,034,100	26,034,100	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Office of the Sheriff	0	60,057,900	0	0	60,057,900	60,057,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Department of Corrections	0	101,828,000	0	0	101,828,000	101,828,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
<b>Total Criminal Justice</b>	<b>\$0</b>	<b>\$211,999,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$211,999,500</b>	<b>\$211,999,500</b>	<b>\$0</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Public Safety</b>																		
<b>Police Department</b>																		
Office of the Chief	\$0	\$77,576,900	\$0	20,716,000	\$77,576,900	\$77,576,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Bureau of Patrol	0	221,431,400	0	0	221,431,400	221,431,400	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Bureau of Administration	0	28,086,400	0	0	28,086,400	28,086,400	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Bureau of Investigation	0	66,718,000	0	0	66,718,000	66,718,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Bureau of Forensics	0	19,901,400	0	0	19,901,400	19,901,400	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Bureau of Homeland Security & Intelligence	0	58,102,900	0	0	58,102,900	58,102,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
<b>Subtotal Police Department</b>	<b>\$0</b>	<b>\$471,817,000</b>	<b>\$0</b>	<b>\$20,716,000</b>	<b>\$451,101,000</b>	<b>\$219,028,300</b>	<b>\$322,072,700</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Fire Department</b>																		
Office of the Fire Chief	\$0	\$11,102,900	\$0	32,245,700	\$11,102,900	\$11,102,900	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Administrative Services Command	0	19,114,900	0	0	19,114,900	19,114,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Emergency Operations Command	0	240,713,000	0	0	240,713,000	240,713,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Support Services Command	0	42,457,659	0	0	42,457,659	42,457,659	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Volunteer Services Command	0	23,926,800	0	0	23,926,800	23,926,800	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
<b>Subtotal Fire Department</b>	<b>\$0</b>	<b>\$355,912,100</b>	<b>\$0</b>	<b>\$32,245,700</b>	<b>\$303,666,400</b>	<b>\$249,521,000</b>	<b>\$43,041,700</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Volunteer Fire</b>																		
Office of the Fire Chief	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Administrative Services Command	0	19,114,900	0	0	19,114,900	19,114,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Emergency Operations Command	0	240,713,000	0	0	240,713,000	240,713,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
Support Services Command	0	42,457,659	0	0	42,457,659	42,457,659	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	3.68%	
Volunteer Services Command	0	23,926,800	0	0	23,926,800	23,926,800	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
<b>Subtotal Fire Department</b>	<b>\$0</b>	<b>\$57,202,700</b>	<b>\$0</b>	<b>\$18,361,800</b>	<b>\$38,840,900</b>	<b>\$32,215,461</b>	<b>\$6,625,439</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Other communications</b>																		
Subtotal Public Safety Communications	0	50,648,500	0	0	50,648,500	50,648,500	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	41.83%	
<b>Subtotal Homeland Security</b>	<b>\$0</b>	<b>\$57,202,700</b>	<b>\$0</b>	<b>\$18,361,800</b>	<b>\$38,840,900</b>	<b>\$32,215,461</b>	<b>\$6,625,439</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	
<b>Total Public Safety</b>	<b>\$0</b>	<b>\$864,931,800</b>	<b>\$0</b>	<b>\$71,323,500</b>	<b>\$793,608,300</b>	<b>\$500,765,561</b>	<b>\$281,779,839</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>3.68%</b>	

Function Dept./Activity	In-House Operating	External Service	Services Dept. Adj.	(Rev. Adj.)	Net Service	Service Countywide	Eligible Service	Tax Rate* Differential	Tax Rate** Equivalent	Service is Equivalent	Actual Percent	Actual Percent	Property Percent
<b>Public Works and the Environment</b>													
<b>Soil Conservation District</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
<b>Department of the Environment</b>													
Office of the Director	\$0	\$746,800	\$0		\$746,800	\$746,800	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Strategic Services	0	371,900	401,275		371,900	\$371,900	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Animal Management	0	9,082,900	9,800,325	80,800	9,002,100	0	9,002,100	\$0,0084	\$0,2558	\$0,0035	\$0,0094	41.83%	3.68%
<b>Subtotal Environment</b>	<b>\$0</b>	<b>\$10,201,600</b>	<b>\$10,201,600</b>	<b>\$80,800</b>	<b>\$10,120,800</b>	<b>\$1,118,700</b>	<b>\$9,002,100</b>	<b>\$0,0084</b>	<b>\$0,2558</b>	<b>\$0,0035</b>	<b>\$0,0094</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Department of Public Works &amp; Transportation</b>													
Office of the Director	\$0	\$1,596,000	\$0		\$1,596,000	\$1,596,000	\$0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Highway Maintenance	0	17,068,200	18,444,390		17,068,200	17,068,200	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Office of Administrative Services	0	1,234,000	1,333,496		1,234,000	1,234,000	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Transportation	0	600,900	649,350		600,900	600,900	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Project Management	0	891,300	963,165		891,300	891,300	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
<b>Subtotal Public Works &amp; Transportation</b>	<b>\$0</b>	<b>\$21,390,400</b>	<b>\$21,390,400</b>	<b>\$0</b>	<b>\$21,390,400</b>	<b>\$21,390,400</b>	<b>\$0</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Department of Permitting, Inspections &amp; Enforcement</b>													
Office of the Director	\$0	\$11,436,400	\$12,358,504		\$11,436,400	\$11,436,400	\$0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Permitting and Licensing	0	3,163,600	3,418,677		3,163,600	3,163,600	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Site/Road Plan Review	0	979,100	1,058,044		979,100	0	979,100	\$0,0009	\$0,0278	\$0,0004	\$0,0010	41.83%	3.68%
Building Plan Review	0	6,133,600	6,628,145		6,133,600	6,133,600	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Inspections	0	4,943,300	5,341,873		4,943,300	4,943,300	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Enforcement	0	14,180,500	15,323,858		14,180,500	14,180,500	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
<b>Subtotal Permitting, Inspections &amp; Enforcement</b>	<b>\$0</b>	<b>\$40,836,500</b>	<b>\$44,129,101</b>	<b>\$0</b>	<b>\$40,836,500</b>	<b>\$39,857,400</b>	<b>\$979,100</b>	<b>\$0,0009</b>	<b>\$0,0278</b>	<b>\$0,0004</b>	<b>\$0,0010</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Total Public Works, Permitting, &amp; Environment</b>	<b>\$0</b>	<b>\$72,428,500</b>	<b>\$75,721,101</b>	<b>\$80,800</b>	<b>\$72,347,700</b>	<b>\$62,966,500</b>	<b>\$9,981,200</b>	<b>\$0,0093</b>	<b>\$0,2836</b>	<b>\$0,0039</b>	<b>\$0,0104</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Education &amp; Library</b>													
Board of Education	\$0	\$2,798,838,000	\$0		\$2,798,838,000	\$2,798,838,000	\$0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Community College	0	136,707,700	0		136,707,700	136,707,700	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Memorial Library	0	37,536,000	0	9,493,700	28,042,300	0	28,042,300	\$0,0260	\$0,7970	\$0,0109	\$0,0293	41.83%	3.68%
<b>Total Education &amp; Library</b>	<b>\$0</b>	<b>\$2,973,081,700</b>	<b>\$0</b>	<b>\$9,493,700</b>	<b>\$2,963,588,000</b>	<b>\$2,935,545,700</b>	<b>\$28,042,300</b>	<b>\$0,0260</b>	<b>\$0,7970</b>	<b>\$0,0109</b>	<b>\$0,0293</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Human Services</b>													
Health Department	\$0	\$32,369,300	\$0		\$32,369,300	\$32,369,300	\$0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Social Services	0	9,988,800	0		9,988,800	9,988,800	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Family Services (W/o CVF)	0	11,522,400	0		11,522,400	11,522,400	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Administration for Children, Youth and Families	0	1,012,400	0		1,012,400	0	1,012,400	\$0,0009	\$0,0288	\$0,0004	\$0,0011	41.83%	3.68%
Housing & Community Development	0	8,810,500	0	400,000	8,410,500	0	8,410,500	\$0,0078	\$0,2390	\$0,0033	\$0,0088	41.83%	3.68%
<b>Total Human Services</b>	<b>\$0</b>	<b>\$63,703,400</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$63,303,400</b>	<b>\$53,980,500</b>	<b>\$9,442,900</b>	<b>\$0,0087</b>	<b>\$0,2678</b>	<b>\$0,0037</b>	<b>\$0,0099</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Non-Departmental</b>													
Debt Service	\$0	\$184,296,200		\$10,435,400	\$173,860,800	\$109,104,500	\$64,756,300	\$0,0811	\$1,8404	\$0,0251	\$0,0877	41.83%	3.68%
Street Lighting/Traffic Signal	0	2,292,000	0		2,292,000	0	2,292,000	\$0,0021	\$0,0651	\$0,0009	\$0,0024	41.83%	3.68%
Grants and Transfers	0	44,991,800	0		44,991,800	44,991,800	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Other	0	149,378,200	0		149,378,200	149,378,200	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
Contingencies	0	17,207,200	0		17,207,200	17,207,200	0	\$0,000	\$0,000	\$0,000	\$0,000	41.83%	3.68%
<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$398,165,400</b>		<b>\$10,435,400</b>	<b>\$387,730,000</b>	<b>\$320,881,700</b>	<b>\$67,048,300</b>	<b>\$0,0822</b>	<b>\$1,9055</b>	<b>\$0,0260</b>	<b>\$0,0701</b>	<b>41.83%</b>	<b>3.68%</b>
<b>Grand Total General Fund</b>	<b>\$104,443,600</b>	<b>\$4,606,269,100</b>	<b>\$940,652,901</b>	<b>\$91,733,400</b>	<b>\$4,514,535,700</b>	<b>\$4,107,198,261</b>	<b>\$396,234,539</b>	<b>\$0,3875</b>	<b>\$10,5909</b>	<b>\$0,0000</b>	<b>\$0,4144</b>	<b>41.83%</b>	<b>3.68%</b>

\*Based on State Report (Constant Yield)

\*\*Based on State Personal Property Reports

**FY 2026 Tax Differential Calculation Worksheets**  
**Worksheet 3**

**Debt Service Components**

	Principal	Interest	Total	Less Revenue	Less Interest & Premium Income	Adjusted Debt Service	Eligible Tax Diff.	Equivalent Tax Rate (Real)	Equivalent Tax Rate (Personal)	Actual Rate (Real)	Actual Rate (Personal)
Schools (GOBs)	\$62,784,400	\$33,341,400	\$96,125,800	-\$45,798,500		\$50,327,300					
Schools (Q-bonds)	3,149,700	0	3,149,700			3,149,700					
Mass Transit	589,100	34,800	623,900	-623,900		0					
Roads	37,834,100	19,008,200	56,842,300	-10,435,400		46,406,900	46,406,900	\$0.0431	\$1,3189	\$0.0180	\$0.0486
Public Buildings	24,579,400	13,522,700	38,102,100			38,102,100					
Fire	4,487,200	2,006,600	6,493,800			6,493,800	6,493,800	\$0.0060	\$0.1846	\$0.0025	\$0.0068
Community College	8,391,300	4,133,000	12,524,300			12,524,300					
Correctional Facilities	3,527,300	1,573,200	5,100,500			5,100,500					
Library	7,346,100	4,509,500	11,855,600			11,855,600	11,855,600	\$0.0110	\$0.3369	\$0.0046	\$0.0124
Health	1,928,900	1,571,600	3,500,500			3,500,500					
Police	6,177,600	2,555,000	8,732,600			8,732,600					
Hospital		0	0			0					
MILA Debt		0	0			0					
Local Government Insurance Trust (LGIT) Debt		0	0			0					
Current Year Bond Sale/Refinancing	0	0	0			0					
IRS Subsidy		0	0			0					
Bond Premiums					-12,332,500	-12,332,500					
<b>GRAND TOTAL</b>	<b>\$160,795,100</b>	<b>\$82,256,000</b>	<b>\$243,051,100</b>	<b>-\$56,857,800</b>	<b>-\$12,332,500</b>	<b>\$173,860,800</b>	<b>\$64,756,300</b>	<b>\$0.0601</b>	<b>\$1.8404</b>	<b>\$0.0251</b>	<b>\$0.0678</b>

Source: FY 2025 Approved Operating Budget



**FY 2026 Tax Differential Calculation Worksheets**  
**Worksheet 4**

**Revenue Offsets**

<b>Agency</b>	<b>Description</b>	<b>Total</b>
<b>Environment</b>		
	Animal Licenses	\$80,800
		<b>\$80,800</b>
<b>Housing and Community Development</b>		
	Redevelopment Division (M-NCPPC)	\$400,000
		<b>\$400,000</b>
<b>Fire/EMS Department</b>		
	Fees for Emerg.Transp.& Related Svcs (General)	\$20,540,511
	Fees for Emerg.Transp.& Related Svcs (Volunteer)	11,705,189
		<b>\$32,245,700</b>
<b>Memorial Library</b>		
	State Aid/Fines	\$9,493,700
		<b>\$9,493,700</b>
<b>Homeland Security</b>		
	9-1-1 Fees	\$18,361,800
		<b>\$18,361,800</b>
<b>Police</b>		
	Contractual Police Services	\$1,926,000
	Speed Cameras	2,190,000
	State Police Aid Grant	16,600,000
		<b>\$20,716,000</b>
<b>Debt Service</b>		
	Highway User	10,435,400
		<b>\$10,435,400</b>
<b>Total Offsets</b>		<b>\$91,733,400</b>
<b>Net GF Revenues</b>		<b>\$2,508,564,000</b>
<b>Real Property Taxes</b>		<b>\$1,049,243,500</b>
<b>Real Property Tax Share</b>		<b>41.8%</b>
<b>Personal Property Taxes</b>		<b>\$92,413,900</b>
<b>Personal Property Tax Share</b>		<b>3.7%</b>
<b>Total Property Taxes</b>		<b>\$1,141,657,400</b>
<b>Total Property Tax Share</b>		<b>100.0%</b>

Calculation of Worksheets

SOURCE: FY 2025 APPROVED OPERATING BUDGET

**FY 2026 Tax Differential Calculation Worksheets**  
**Worksheet 5**

***Vehicle Master Lease Debt Service***

				<b>\$10,779,607</b>	<b>\$351,865</b>		
	Principal	Interest	Total	Equivalent	Equivalent	Actual	Actual
				Tax Rate (Real)	Tax Rate (Personal)	Rate (Real)	Rate (Personal)
Public Works	3,100,365	318,042	3,418,408	\$0.0032	\$0.0972	\$0.0013	\$0.0036
Fire	7,831,593	1,163,494	8,995,087	\$0.0083	\$0.2556	\$0.0035	\$0.0094
Police	6,408,803	991,046	7,399,848	\$0.0069	\$0.2103	\$0.0029	\$0.0077
Animal Management	152,425	23,373	175,797	\$0.0002	\$0.0050	\$0.0001	\$0.0002
<b>Grand Total</b>	<b>\$17,493,186</b>	<b>\$2,495,955</b>	<b>\$19,989,140</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>

**FY 2025 TAX DIFFERENTIAL CALCULATION WORKSHEETS  
WORKSHEET 6**

	FY 2025 Utility	FY 2025 Business	FY Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield	Personal Property Tax Rate
Berwyn Hgts.	13,905,360	1,734,370	15,639,730	0.305	2.195	343,292	\$2.50
Bladensburg	11,676,290	11,676,900	23,460,190	0.301	2.199	515,890	
Bowie	57,277,430	69,625,090	126,902,520	0.322	2.178	2,763,937	
Brentwood	3,245,010	1,642,730	4,887,740	0.171	2.329	113,835	
Capitol Hgts.	6,516,930	10,093,090	16,610,020	0.272	2.228	370,071	
Cheverly	14,352,960	2,765,740	17,118,700	0.247	2.253	385,684	
College Park	50,771,600	45,497,900	96,269,500	0.097	2.403	2,313,356	
Colmar Manor	1,629,950	460,240	2,090,190	0.226	2.274	47,531	
Cottage City	2,234,680	1,433,570	3,668,250	0.186	2.314	84,883	
District Hts.	6,460,700	2,284,710	8,745,410	0.249	2.251	196,859	
Eagle Harbor	37,360	0	37,360	0.003	2.497	933	
Edmonston	1,934,630	4,140,520	6,075,150	0.207	2.293	139,303	
Farmount Heights	1,700,390	152,070	1,852,460	0.159	2.341	43,366	
Forest Hgts.	3,522,160	387,040	3,909,200	0.226	2.274	88,895	
Glenarden	3,878,120	9,242,340	13,120,460	0.286	2.214	290,487	
Greenbelt	23,211,610	35,304,120	58,515,730	0.328	2.172	1,270,962	
Hyattsville	40,793,930	49,083,490	89,877,420	0.316	2.184	1,962,923	
Landover Hills	2,213,620	2,200,100	4,413,720	0.219	2.281	100,677	
Laurel	31,958,320	49,353,370	81,311,690	0.359	2.141	1,740,883	
Morningside	1,351,480	730,000	2,081,480	0.205	2.295	47,770	
Mount Rainier	4,717,930	1,528,100	6,246,030	0.310	2.190	136,788	
New Carrollton	7,292,420	8,554,170	15,846,590	0.301	2.199	348,467	
N. Brentwood	720,580	146,810	867,390	0.016	2.484	21,546	
Riverdale Park	13,609,430	14,396,780	28,006,210	0.288	2.212	619,497	
Seat Pleasant	5,583,870	1,890,320	7,474,190	0.294	2.206	164,881	
University Park	2,699,630	184,880	2,884,510	0.303	2.197	63,373	
Upper Marlboro	30,078,660	5,262,370	35,341,030	0.202	2.298	812,137	
Unincorporated area	1,654,517,960	1,264,600,080	2,919,118,040	0.000	2.500	72,977,951	
<b>TOTAL</b>	<b>1,998,000,010</b>	<b>1,594,370,900</b>	<b>3,592,370,910</b>			<b>87,966,177</b>	

FY 2025 personal property tax yield total

FY 2025 real property tax yield total

**\$1,077,960,732**

From FY 2025 Constant Yield Tax Rate Report to Treasurer

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

### III. FY 2026 Municipal Tax Differential Request Form

Municipality: **Municipality**

#### Appendix III

**Calculation Source:** Prince George's County FY 2025 Approved Operating Budget and Municipality FY 2025 Adopted Operating Budget.

#### Instructions:

- (1) Please click on the yellow areas below and fill in the requested information. For "Municipality", click on the down arrow to select your municipality from the drop-down list.
- (2) Please click to fill in a percentage in the yellow highlighted areas in the chart below. After clicking on the area, you should see a dropdown box with an arrow. Click on the arrow to select the correct percentage. Identify the degree (0% to 100% with 10% increments) that the services listed below are provided by the county government to residents of your municipality and which your municipality provides in lieu of the county service.
- (3) If you need to revise a percentage in the highlighted areas, please double-click on the area and enter the correct percentage. Please note that the differential rates will not change to reflect the revised percentage(s). **To show the real and personal property tax differential rates, highlight the entire table and press F9.**
- (4) Please provide your FY 2025 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 2026 decision. All rates are in cents.
- (5) Please submit the completed form via email to David Juppe at [dbjuppe@co.pg.md.us](mailto:dbjuppe@co.pg.md.us) by **Monday, November 4, 2024**. Electronic request form submission is required. Backup documentation can be sent through regular mail if an electronic version is not available. Please send mail to: Office of Management and Budget, Attn: David Juppe, 1301 McCormick Drive, Suite 4200, Largo, MD 20774.

**OMB Contacts:** Stanley A. Earley, Budget Director 301-952-3218  
David Juppe Revenue & Legislation Manager 301-780-8415

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Preparer Name	Click here to enter text.
Title	Click here to enter text.
Municipality	<b>Municipality</b>
Mailing Address	Click here to enter text.
Phone	Click here to enter text.
Email Address	Click here to enter text.
Date	Click here to enter a date.

## Municipality: **Municipality**

Service Category	County Real Property Tax Rate Equivalent (a)	County Personal Property Tax Rate Equivalent (b)	Degree of Service Provided by Municipality in lieu of County (c)	Real Property Tax Differential Rate (d) = (a) x (c)	Personal Property Tax Differential Rate (e) = (b) x (c)
<b>Public Works/Permitting/Inspections</b>					
Engineering	1.84	4.96	Percentage	0.00	0.00
Public Works Vehicles	0.13	0.36	Percentage	0.00	0.00
<b>Subtotal</b>	<b>1.97</b>	<b>5.32</b>		<b>0.00</b>	<b>0.00</b>
<b>Human Services</b>					
Youth Services	0.04	0.11	Percentage	0.00	0.00
Housing & Community Development	0.33	0.88	Percentage	0.00	0.00
<b>Subtotal</b>	<b>0.37</b>	<b>0.99</b>		<b>0.00</b>	<b>0.00</b>
<b>Community Safety</b>					
<b>Homeland Security – Public Safety Communications</b>					
Police Dispatch	0.17	0.47	Percentage	0.00	0.00
<b>Police</b>					
Patrol Services	7.79	20.99	Percentage	0.00	0.00
Administration	1.09	2.94	Percentage	0.00	0.00
Crossing Guards	0.13	0.34	Percentage	0.00	0.00
Police Vehicles	0.29	0.77	Percentage	0.00	0.00
<b>Subtotal</b>	<b>9.30</b>	<b>25.04</b>		<b>0.00</b>	<b>0.00</b>
<b>Fire</b>					
Administrative Services	0.74	2.00	Percentage	0.00	0.00
Capital	0.60	1.62	Percentage	0.00	0.00
<b>Subtotal</b>	<b>1.34</b>	<b>3.62</b>		<b>0.00</b>	<b>0.00</b>
<b>Volunteer Fire</b>	<b>0.93</b>	<b>2.50</b>	Percentage	<b>0.00</b>	<b>0.00</b>
<b>Environmental Services</b>					
Animal Management	0.35	0.94	Percentage	0.00	0.00
Debt	0.01	0.02	Percentage	0.00	0.00
<b>Subtotal</b>	<b>0.36</b>	<b>0.96</b>		<b>0.00</b>	<b>0.00</b>
<b>Library</b>					
Library	1.09	2.93	Percentage	0.00	0.00
Debt	0.46	1.24	Percentage	0.00	0.00
<b>Subtotal</b>	<b>1.55</b>	<b>4.17</b>		<b>0.00</b>	<b>0.00</b>
<b>Non-Departmental</b>					
Street Lighting/Traffic Signal	0.09	0.24	Percentage	0.00	0.00
<b>Grand Total</b>	<b>16.08</b>	<b>43.31</b>		<b>0.00</b>	<b>0.00</b>

## FY 2026 Tax Differential Services Questionnaire

Municipality: *Municipality*

The following questions pertain to services provided by the municipality that are paid exclusively from its General Fund. Failure to provide the requested information will be interpreted to mean that the service is not provided.

### Public Works/Inspections

#### Engineering Services

1. Please check any of the public works/inspections services provided by your municipality:

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| a. Reviewing building permits                    | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| b. Inspections and code enforcement of buildings | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| c. Construction or resurfacing of roads          | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If yes, please specifically describe the services provided and tasks associated with each service:

a. Reviewing and issuing building permits: [Click here to enter text.](#)

b. Inspections, licensing, and code enforcement of buildings: [Click here to enter text.](#)

c. Construction or resurfacing of roads: [Click here to enter text.](#)

2. Does the municipality collect fees associated with (1) reviewing and issuing building permits, or (2) code enforcement? Yes ☐ No ☐

If “yes”, please list FY 2025 dollar amounts for each applicable revenue in the shaded boxes below:

Building permit revenue	0
Business license revenue	0
Code violation revenue	0
Rental permit revenue (single or multi-family)	0
Rental property inspection revenue	0
Other revenue	0
Total Revenue (highlight table and press “F9”)	

3. Please fill in the FY 2025 budget for Public Works/Code Enforcement. If Code Enforcement is funded in another area of the budget (Police Department or other) please fill that row in separately.

FY 2025 Public Works budget	0
FY 2025 Code Enforcement budget (if outside of Public Works)	0
Total Spending (highlight table and press “F9”)	

## Public Works Vehicles

4. Is the municipality paying cash from its general fund for any vehicles OR is it paying debt service for any leased vehicles necessary to provide public works services, e.g., trucks, snowplows, or mowers? Yes ☐ No ☐

If leased, please describe the type and number of vehicles that are being financed, the lease term, the year of the lease (e.g., year 10 of 15), and the amount of debt service in the FY 2025 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2025: [Click here to enter text.](#)



## **Human Services**

### **Youth Services**

5. Does the municipality have staff that provide youth services?

Yes ☐ No ☐

6. Please check any of the following activities or services that your municipality provides for its resident youth in the FY 2025 budget:

- a. After-School Programs ☐
- b. Juvenile Justice Diversion Programs ☐
- c. Gang Prevention Programs ☐
- d. Pre-Natal Support ☐
- e. Truancy Prevention ☐
- f. Services to At-Risk Youth ☐

Number of youths to be served: [Click here to enter text.](#)

FY 2025 Budget Amount: [Click here to enter text.](#)

## **Housing and Community Development**

7. Does the municipality provide a locally supported service in housing or community development that is not funded by the Community Development Block Grant? Yes ☐ No ☐

If yes, please check the services below that are provided by your municipality:

- a. Grant writing ☐
  - b. Administration ☐
  - c. Reporting ☐
  - d. Grant Monitoring ☐
8. Describe the services provided [Click here to enter text.](#)

FY 2025 Budget Amount. [Click here to enter text.](#)

9. Is there an agency, division, or unit dedicated for these services?  
Yes ☐ No ☐

How many employees are in this unit?[Click here to enter text.](#)

## **Community Safety - Police**

### **Patrol Services**

10. Please check which days the municipality provides police patrol services and indicate to the right how many hours of service are provided on each day. If the number of hours of service per day varies, please enter the average number of hours. Do not enter a range of hours.

Sunday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Monday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Tuesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Wednesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Thursday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Friday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Saturday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____

### **Administration**

11. Please check any of the internal support services below that are provided by your municipality:

- a. Recruitment & related functions  
(Background checks, training) ☐
- b. Records management ☐
- c. Evidence/property management ☐
- d. Risk management ☐
- e. Personnel Administration ☐

## Crossing Guards

12. Does the municipality provide crossing guard services during the school year?      Yes ☐      No ☐

If yes, please check which days your municipality offers crossing guard services and how many hours of service are provided on each day:

Monday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Service: _____
Tuesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Service: _____
Wednesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Service: _____
Thursday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Service: _____
Friday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Service: _____

## Police Vehicles

13. Is the municipality paying cash from its general fund for any vehicles OR is it paying debt service for any leased vehicles necessary to provide police enforcement?      Yes ☐      No ☐

If leased, please describe the type and number of vehicles that are being financed, the lease term, the year of the lease (e.g., year 10 of 15), and the amount of debt service in the FY 2025 budget: [Click here to enter text.](#)

If paying cash please note the dollar amount and number of vehicles that will be purchased in FY 2025: [Click here to enter text.](#)

## **Community Safety-Fire**

### **Volunteer Fire**

14. Does the municipality provide monetary support for one or more volunteer fire departments? Yes ☐ No ☐

If “yes”, please fill in the shaded boxes in the first two rows below, highlight the entire table and hit the F9 key:

Total amount of donations to volunteer fire departments	0
Total Real Property Tax Revenue	0
Ratio of donations to Real Property Tax Revenue	<b>!Zero Divide</b>

### **Administration**

15. Please check any of the internal support services below that are provided by your municipality:
- a. Grant Writing and Support ☐
  - b. Funding for IT upgrades ☐

### **Fire Department Facilities, Vehicles and Equipment**

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

If yes, please describe the financed buildings and equipment.  
to enter text.

[Click here](#)

## **Environmental Services**

### **Animal Management**

17. Does the municipality have designated field staff or other staff that provide animal management services?    Yes ☐    No ☐

Please check any of the following animal management services provided by the municipality:

- a. Adoption and fostering ☐
- b. Transport of lost animals ☐
- c. Animal holding facilities (and associated veterinary care, pharmaceutical treatment, etc.) ☐
- d. Bite investigations ☐
- e. Transport/disposal of dead animals ☐

FY 2025 Budget Amount.    [Click here to enter text.](#)

### **Animal Control Vehicles**

18. Is the municipality paying cash from its general fund for any vehicles OR is it paying debt service for any leased vehicles necessary to provide animal control services? Yes ☐ No ☐

If leased, please describe the type and number of vehicles that are being financed, the lease term, the year of the lease (e.g., year 10 of 15), and the amount of debt service in the FY 2025 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2025: [Click here to enter text.](#)

## **Library**

19. Does the municipality operate a library building that replaces the need for all or a part of a County library? Yes ☐ No ☐

If yes:

- a. please describe. [Click here to enter text.](#)
- b. how many hours a week is it open? [Click here to enter text.](#)
- c. how many days per week is it open? [Click here to enter text.](#)

FY 2025 Budget Amount. [Click here to enter text.](#)

20. Does the municipality provide maintenance & utilities for a municipality-owned building occupied by a County Library? Yes ☐ No ☐

If yes:

- a. please describe. [Click here to enter text.](#)

FY 2025 Budget Amount. [Click here to enter text.](#)

## **Debt**

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

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

22. Does the municipality provide use of land or an easement for County library services? Yes ☐ No ☐

If yes, please describe the land or use of easement and its location for the County library facility. [Click here to enter text.](#)

## **Non-Departmental**

### **Street Lighting/Traffic Control**

23. Does the municipality pay for costs for streetlights that the County would otherwise provide? Yes ☐ No ☐

24. Does the municipality pay for the costs of maintaining traffic signals that the County would otherwise provide? Yes ☐ No ☐

Fill in the shaded boxes below, highlight the entire table and hit the F9 key:

Number of streetlights owned	0
Number of streetlights leased or rented	0
Number of traffic signals	0
Total streetlights & traffic signals	0
Municipality Population	0
Streetlights & traffic signals per capita	<b>!Zero Divide</b>

25. OMB was asked to review red light camera programs next year to determine which municipalities operate cameras and whether their operation is subsidized by a municipality's general fund. Does the municipality operate a red-light camera program? Yes ☐ No ☐

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

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

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

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

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

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

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