

# Revenues

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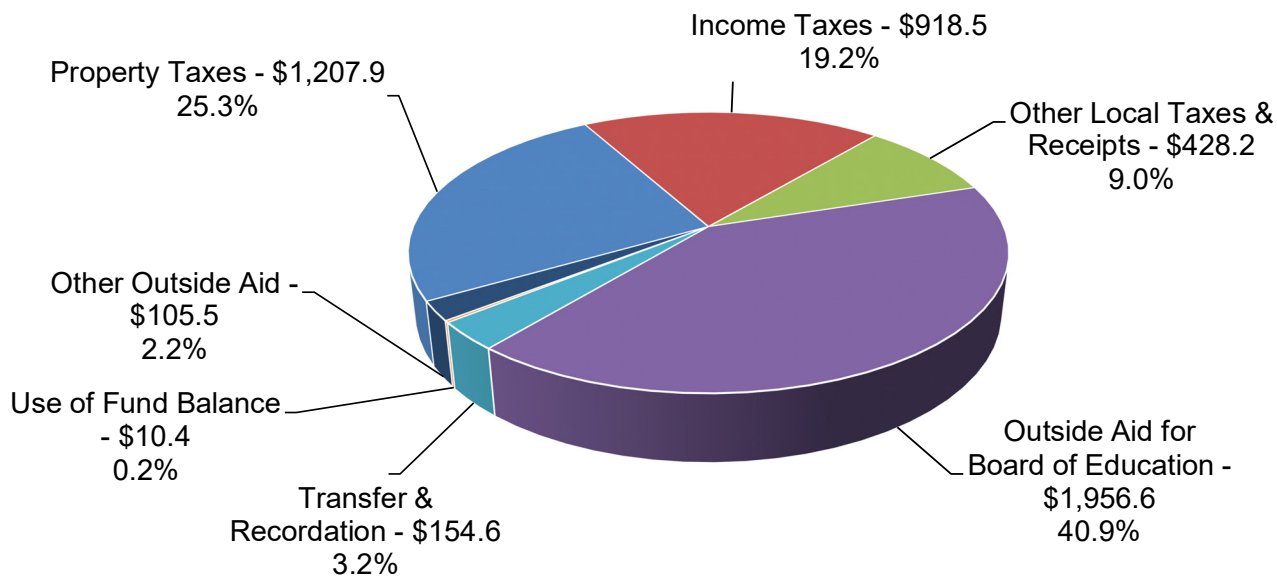
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## REVENUES AT A GLANCE

### General Fund Revenue Overview

- The proposed FY 2026 General Fund budget is \$4,781,710,600, an increase of \$193,117,400 or 4.2% over the FY 2025 budget.
- County-sourced revenues total \$2.7 billion, an increase of \$119.3 million or 4.6% above the FY 2025 budget. Outside aid for the Board of Education, Community College and Memorial Library totals \$2.062 billion and increases by \$73.8 million, or 3.7% above the FY 2025 budget.

### FY 2026 Proposed General Fund Budget (\$ in millions)



**TOTAL: \$4,781,710,600**

### Internal Service Funds Revenue Overview

- The proposed FY 2026 Internal Service Fund budget is \$84,060,400, an increase of \$7.5 million or 9.8% over the FY 2025 approved budget.
- The Fleet Management Fund revenues totals \$17.4 million, an increase of \$1.9 million or 12.4% over the FY 2025 approved budget. The increase adds 4 new positions to improve the ratio of staff to cars and due to rising vehicle repair costs for public safety vehicles.
- The Information Technology Fund totals \$66.6 million, an increase of \$5.6 million or 9.1% over the FY 2025 budget due to the increased cost for technology to support Prince George’s County’s enterprise-wide information technology infrastructure.

### Enterprise Funds Revenue Overview

- The proposed FY 2026 Enterprise Fund budget is \$274,712,000 an increase of \$12.6 million or 4.8% over the FY 2025 budget.
- Stormwater Management Fund revenues total \$116.2 million, an increase of \$3.5 million or 3.1% above the FY 2025 budget. This reflects net changes in project charges.
- Solid Waste Fund revenues total \$134.7 million, an increase of \$9.5 million or 7.6% over the FY 2025 approved budget. The increase is primarily due to growth in refuse collection fees and residential fees.

- Local Watershed Protection and Restoration Fund revenues total \$23.8 million, a decrease of-\$0.3 million or-1.4% below the FY 2025 approved budget due to debt service expense and elimination of the Rain Check Rebate program.

### Special Revenue Funds Revenue Overview

- The proposed FY 2026 Special Revenue Fund budget is \$358,040,300, an increase of \$64.5 million or 22.0% over the FY 2025 budget.
- Debt Service Fund revenues total \$302.2 million, an increase of 24.3% over the FY 2025 budget. The debt incurred by the County pays for various capital projects throughout the County, such as school construction and renovations, and road improvements and repairs, among other projects.
- Drug Enforcement & Education Fund revenues total \$3.7 million, an increase of \$0.2 million or 4.5% over the FY 2025 budget. The funds support operational needs in the Police Department.
- The Cannabis Reinvestment and Repair Fund is expected to total \$2.5 million in FY 2026, an increase of \$0.5 million or 25% over the FY 2025 budget.
- Collington Center Fund revenue totals \$5,000 and is level funded relative to the FY 2025 budget.
- Property Management Fund revenues total \$0.7 million in FY 2026, which increases by \$0.2 million or-29.3% in anticipation of surplus lot and building sales under the new management of the Redevelopment Authority.
- Domestic Violence Fund revenues total \$0.4 million in FY 2026 which is level funded with the FY 2025 budget.
- Opioid Local Abatement Fund revenue expects to receive \$12.1 million in FY 2026 to be used for the purposes outlined according to settlements.
- Economic Development Incentive Fund revenues total \$9.0 million in FY 2026, which is level funded relative to the FY 2025 budget.
- Fair Election Fund revenues total \$0.8 million, which is \$0.4 million higher than the FY 2025 budget. Funds will be applied to the 2026 election.
- The Housing Investment Trust Fund revenues total \$20.2 million, a decrease of-\$8.0 million or-28.3% below the FY 2025 budget to align with the number of workforce housing gap financing projects expected to close in FY 2026.
- The Transportation Services Improvement Fund revenues total \$6.5 million in FY 2026, which is level funded with the FY 2025 budget.

### Grant Program Funds Overview

- The proposed FY 2026 Grant Program Fund budget is \$267,267,700, a decrease of-\$12.6 million or-4.5% below the FY 2025 budget.

## GENERAL FUND REVENUE DISCUSSION

### Introduction

The revenue table that accompanies each revenue source compares three years of data. In every instance, the dollar and percent change are from the prior year approved budget. (Numbers in this document may not add due to rounding.)

**REAL PROPERTY TAXES** are the taxes levied on both land and improvements of taxable real property. Taxes are levied annually, and each quarter of the fiscal year as new properties are added to the base. Real Property Tax is the largest tax revenue of the County. The revenue yield is dependent on the following variables:

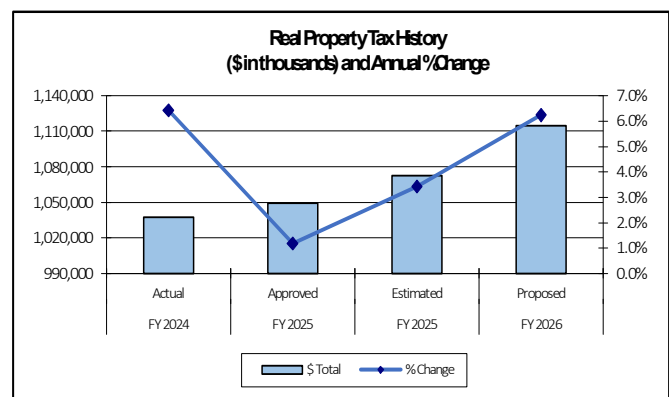
- The State's triennial assessment process
- Assessment growth caps for owner-occupied property (also called Homestead Tax Credit)
- The assessment percentage
- The housing market and the economy in general
- The tax rate including changes in the Municipal Tax Differential rates
- Delinquencies and the required reserves
- Appeals and adjustments in assessments
- State funding of State credits

The County is subject to the Tax Reform Initiative by Marylanders (TRIM). Based on this charter provision, the General Fund County Real Property Tax rate could not exceed \$2.40 per \$100 of assessable value before FY 2002 and cannot exceed \$0.96 per \$100 of assessable value since FY 2002, when the real property assessable value was adjusted from 40% to 100% of market value. Chapter 6 of the Acts of Maryland of 2012 provides for the property tax rate to be set higher than the rate authorized under the County's charter. Any additional revenue generated because of the higher property tax rate is for the sole purpose of funding the approved budget of the local school boards. The Real Property Tax rate increased from \$0.96 to \$1.00 of assessable value in FY 2016. The additional revenues generated from the

\$0.04 increase is dedicated to support the local school board.

In FY 2026, the County's Real Property Tax revenues are projected to be \$1,114.2 million, an increase of \$65.3 million or 6.2% over the FY 2025 budget. The projection is based on the tax rate, tax base and adjustments made to factor in reductions due to the homestead tax credit, municipal tax differential, delinquent tax payments and incremental tax revenues from Tax Increment Financing (TIF) districts that are designated for debt service. Additionally, the projection factors in an anticipated \$12.5 million of revenues to be generated from the MGM Casino at National Harbor.

REAL PROPERTY TAXES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$1,037,137	\$1,049,244	\$1,072,563	\$1,114,542
<b>\$ CHG</b>	62,518	12,107	35,426	65,298
<b>% CHG</b>	6.4%	1.2%	3.4%	6.2%



Excluding the dedicated revenue assigned to the Prince George's County Public Schools (PGCPS) system, the County's real property tax revenues are projected to increase by \$62.7 million or 6.2% in FY 2026 over the FY 2025 budget. The State Department of Assessments and Taxation (SDAT) projected in February 2025 that the County's real property assessable base will grow by 3.8%

in FY 2026 before the homestead tax credit cap and other deductions.

Each year, one third of each County's real property base is reassessed by the SDAT. The reassessment growth is phased-in over the next three years; a decrease, however, is realized immediately. The upward reassessment experienced by the County in the previous fiscal year is expected to continue in FY 2026, with Group 1 of the County's real property base's reassessment value rising by 16.1%, according to the SDAT.

The County's real property tax revenue capacity is not fully realized due to the structure of the County's Homestead Tax Credit. The credit, tied to the Consumer Price Index growth for the 12 months ending in June, caps the growth of owner-occupied property assessment for tax purposes at 3% in FY 2026. According to the SDAT's estimate, this tax credit is estimated to cause a County revenue loss of approximately \$135.5 million in FY 2026.

The municipal tax differential also reduces the County's property tax revenues. Each year, the County reduces its property tax rates (both real and personal) to recognize governmental services and programs that municipal governments perform in lieu of similar County services, to the extent that such services are funded through property tax revenues. In FY 2026, the County's real property tax revenue is reduced by \$33.7 million for the municipal tax differential program, compared with \$33.6 million in FY 2025. The County has been in the process of reviewing and updating the tax differential program, which included discontinuing credits for services no longer funded by the General Fund and adding new credits for services not previously recognized. It also updated the indirect cost recovery rates.

**PERSONAL PROPERTY TAXES** are the taxes levied on tangible personal property, commercial and manufacturing inventory of businesses. The assessment

is made annually at fair market value and determined from annual reports filed with the SDAT.

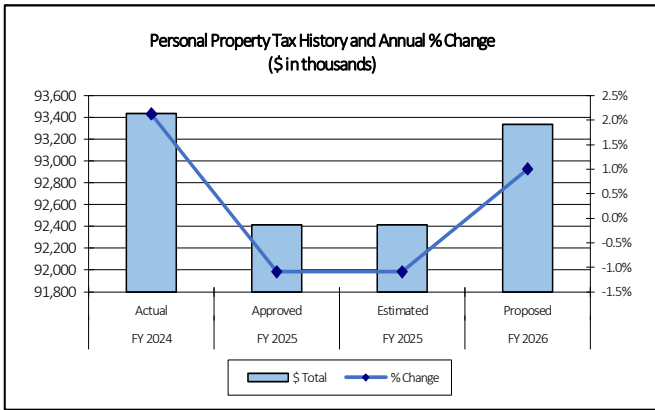
The Personal Property Tax base is influenced by the:

- Business cycle
- Availability of commercial credit
- Public utilities' income performance
- Replacement of equipment
- The State law on personal property assessment and depreciation
- Tax rate including changes in the Municipal Tax Differential rates

In accordance with State law, the County's Personal Property Tax rate shall be no more than 2.5 times the rate for real property. The Personal Property Tax rate increased from \$2.40 to \$2.50 per \$100 of assessable value in FY 2016, to align with the approved change in the Real Property Tax rate. The additional revenue generated as a result of the higher property tax rate is for the sole purpose of funding the approved budget of the local school board.

The FY 2026 Personal Property Tax revenue is expected to total \$93.3 million, which is an increase of \$0.9 million or 1.0% from the FY 2025 budget, based on the assessable base provided by SDAT. The projection includes anticipated revenue of \$0.4 million from the MGM Casino at National Harbor. Excluding the additional revenue assigned to the PGCPs system, the County's personal property tax revenues are projected to increase by \$0.9 million or 1.0% in FY 2026.

PERSONAL PROPERTY TAXES				
(\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$93,438	\$92,414	\$92,414	\$93,338
<b>\$ CHG</b>	1,939	-1,024	-1,024	924
<b>% CHG</b>	2.1%	-1.1%	-1.1%	1.0%



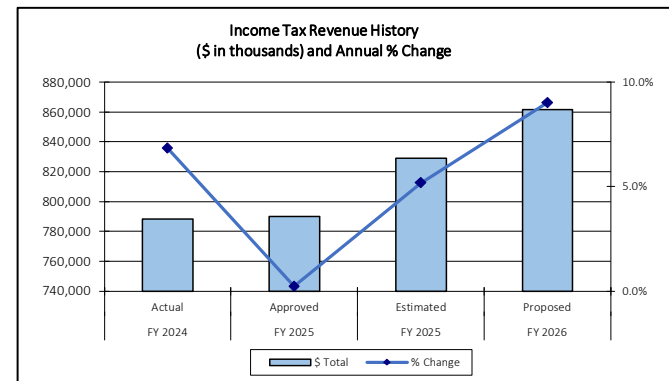
Personal Property Tax revenue is reduced by \$1.8 million for the municipal tax differential program, which is slightly lower than the amount of foregone revenue in FY 2025.

**INDIVIDUAL INCOME TAXES** are distributions made by the Maryland Comptroller's Office for the local tax on individual income. The State distributes the taxes to the County on a quarterly basis based on withholdings, declarations and estimated returns filed by employers and taxpayers. The State distributions are net of reserves for refunds, administrative costs, unallocated taxes (taxes for which no return has been filed) and municipal corporation shares. Municipalities receive a share of their residents' local income tax liability based on the greater of 17% of the county income taxes paid or 0.37% of the Maryland taxable income of municipal residents. Tax tables are usually adjusted at the beginning of the calendar year when any tax law changes take effect.

The following variables influence the annual tax yield:

- County income tax rate
- Economy
- Federal and State tax changes
- Employment growth
- Population growth
- The share to municipal governments
- Other State distribution policy changes
- Taxpayer behavior
- Capital gains realization rates
- Disparity Grant

	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
TAX RECEIPTS	\$788,402	\$790,249	\$829,242	\$861,582
\$ CHG	50,492	1,846	40,839	71,333
% CHG	6.8%	0.2%	5.2%	9.0%
DISPARITY GRANT	\$98,482	\$69,278	\$69,278	\$56,890
TOTAL YIELD	\$886,885	\$859,527	\$898,520	\$918,472
\$ CHG	105,270	-27,357	11,636	58,944
% CHG	13.5%	-3.1%	1.3%	6.9%



The County's income tax revenue includes both income tax receipts and a State Income Disparity Grant. FY 2026, income tax receipts are projected to total \$918.5 million, an increase of \$58.9 million, or 6.9% above the FY 2025 budget. Additionally, the FY 2025 estimate for collections has been revised upward to \$829.2 million. Using the estimated budget as the base yields a growth rate of 3.9% in FY 2026. Revenue from tax year 2023 was greater than expected due to higher wage growth.

According to the Maryland Department of Labor, the County's unemployment rate was 3.1% in December 2024. This is slightly higher than the 2.7% statewide rate. Although the economy has remained strong, the loss of federal employment in the first months of calendar year 2025 indicate that some loss of income tax revenue can be expected. At this point, the impact for the County or the State is not known, but it is expected that unemployment and withholding data should provide an indication by the fall of this year. A write down in income tax revenue can be expected for FY 2027.

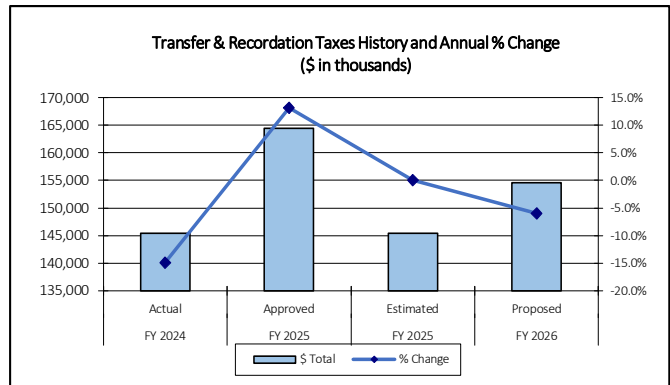
In FY 2026, State aid to the County under the Income Disparity Grant is projected to be \$56.9 million, a decrease of -\$12.4 million or -17.9% below the FY 2025 budget. This grant is provided to counties where per capita local income tax revenue falls below 75% of the statewide average. The FY 2026 disparity grant is calculated by the State Department of Budget and Management based on calendar year 2023 income and population data. The County's income tax wealth per capita fell during the pandemic as federal stimulus funding and capital gains income widened the Statewide disparity and led to unusually higher grant amounts for FY 2024 and 2025. Tax Year 2023 data has returned to normal disparity levels, which for the County has historically been in the range of 67% of the statewide average.

**TRANSFER AND RECORDATION TAXES** were projected to rise to \$154.6 million in FY 2026, a decrease of -\$9.9 million or -6.0%. Although the Federal Reserve Board cut interest rates in the fall of 2024, mortgage rates remained higher than expected due to concerns over inflation. There is a strong correlation between mortgage rates and average monthly home sales. There is an expectation for modest interest rate cuts in calendar 2025, but the impact of potential tariffs on inflation will be watched closely.

At this point, the forecast assumes that inflation remains relatively low, but the volume of home sales is unlikely to rebound. Transfer and recordation taxes are usually the most volatile major revenue source for the County due to the strong correlation between the revenue collected and local housing market activity. The variables influencing Transfer and Recordation Taxes include:

- Tax rate
- Business cycle
- Interest rates
- Availability of credit
- Real estate market

TRANSFER AND RECORDATION TAXES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$145,433	\$164,500	\$145,433	\$154,598
<b>\$ CHG</b>	-25,518	19,067	0	-9,902
<b>% CHG</b>	-14.9%	13.1%	0.0%	-6.0%

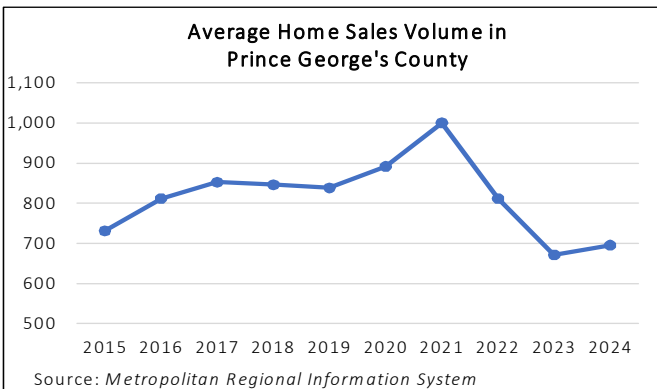
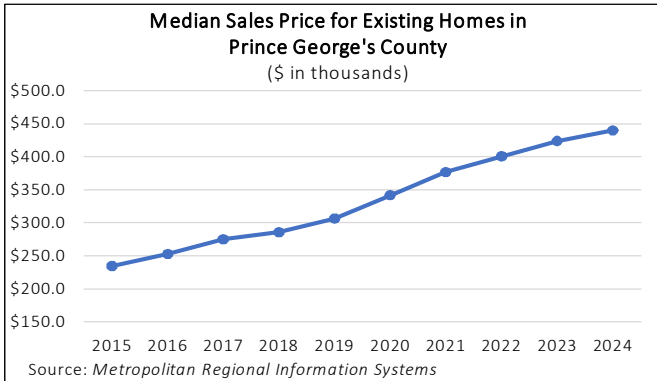


**TRANSFER TAXES** are taxes imposed upon recordation of instruments conveying title to real property, or any other interest in real property. All transfer tax revenue is dedicated to the Board of Education. The tax rate is unchanged at 1.4% for FY 2026. In the proposed budget transfer taxes are projected to total \$115.2 million, a decrease of -\$7.3 million or -5.9% below the FY 2025 budget. Home sales have fallen over 30% since mortgage rates have increased. The median sale price has continued to grow, in part due to a nationwide shortage of housing. The average median price rose to \$439,613 in Calendar Year 2024; an increase of 3.8% above Calendar Year 2023.

**RECORDATION TAXES** are taxes on the recordation of written instruments conveying title to real or personal property, conveying leasehold interests in real property, or creating liens and encumbrances on real or personal property. In FY 2026, the recordation tax rate is unchanged at \$2.75 per \$500 of instrument of writing subject to this tax. CB-4-2021 dedicates the greater of \$10.0 million or 20% of recordation taxes to the Housing Investment Trust Fund. Net recordation revenue to the General Fund is projected to decrease by -\$2.6 million, or -6.2% based on the lower level of average monthly home sales. The allocation to the Housing Investment Trust Fund is estimated at \$10.0 million in FY 2026.



The exhibits below illustrates the rise in median home price in the County between Calendar Year 2015 and 2024. The median home price has nearly doubled during this ten-year period.



In FY 2024, the County experienced 2,739 foreclosures, which is consistent with the 2,733 foreclosures in FY 2023. These totals remain well below pre-pandemic years when the County saw 6,000 to 12,000 foreclosures per year. The County still accounts for roughly a quarter of all foreclosures Statewide, a trend consistent with historic levels.

	Total Foreclosure Events	Qtr/Qtr % Change	Yr/Yr % Change	% of State Total
Q2 2022	400	33.8%	na	27.9%
Q3 2022	520	30.0%	na	21.3%
Q4 2022	402	-22.7%	na	18.5%
Q1 2023	628	56.2%	110.0%	22.4%
Q2 2023	860	36.9%	115.0%	24.5%
Q3 2023	686	-20.2%	31.9%	22.3%
Q4 2023	585	-14.7%	45.5%	20.8%
Q1 2024	573	-2.1%	-8.8%	22.9%
Q2 2024	558	-2.6%	-35.1%	21.8%
Q3 2024	506	-9.3%	-26.2%	22.1%

**OTHER LOCAL TAXES** include Energy Taxes, Telecommunications Taxes, Hotel/Motel Taxes, Admissions and Amusement Taxes, Penalties and Interest on Delinquent Taxes, and Trailer Camp Taxes.

In FY 2026, the total revenue from Other Local Taxes is expected to grow by \$51.2 million or 38.1% above the FY 2025 budget, primarily due to the introduction of legislation (CB-18-2025) to repeal the telecommunications sales tax and instead enact a \$3.50 per line telecommunications excise tax. Authorization to pass local legislation for this excise tax was included in Chapter 970 of the Acts of Maryland of 2024.

When originally enacted in 2002, the telecommunications sales tax raised over \$50 million annually, but the level of revenue decreased to \$13.5 million in FY 2024 due to changes in technology and communication styles. Greater use of texting and emails, and technologies such as Voice Over Internet Protocol are not taxed under the current law. The adoption of an excise tax, similar to Montgomery County and Baltimore City, is expected to yield \$51.6 million in FY 2026 and provide more stable annual revenue. This is an increase of \$37.6 million above the FY 2025 budget. Additionally, there is also growth projected in energy tax attainment and Admissions & Amusement tax revenue.

	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$135,697	\$134,312	\$138,633	\$185,529
<b>\$ CHG</b>	14,708	-1,385	2,937	51,217
<b>% CHG</b>	12.2%	-1.0%	2.2%	38.1%

**Energy Tax** unit rates for the proposed budget are determined by the total consumption and sales of the calendar year two years prior to that fiscal year. For example, the FY 2026 rates are based upon calendar year 2024 data. The formula divides total calendar year 2024 sales (by type of energy used) by total 2024 consumption, which is then multiplied by 7.5%, the current effective tax rate, to arrive at the FY 2026-unit



charge per kilowatt hour, thermal, gallon or another unit. The FY 2026 rates compared to FY 2025 are shown here:

ENERGY TAX COMPONENTS			
	FY 2025	FY 2026	%
	Rates	Rates	Change
Electricity (KWH)	0.012753	0.013663	7.1%
Natural Gas (Therm)	0.084187	0.082737	-1.7%
Fuel Oil (Gal.)	0.318599	0.311625	-2.2%
Propane (Gal)	0.186277	0.203586	9.3%

ENERGY TAXES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
YIELD	\$87,426	\$89,150	\$93,649	\$99,510
\$ CHG	8,436	1,724	6,223	10,360
% CHG	10.7%	2.0%	7.1%	11.6%

Fluctuations in energy usage due to weather conditions and price instability of fuels such as natural gas and oil can cause major deviations in rates between fiscal years. Rate changes granted to the major utilities by the Public Service Commission also influence the yield from this revenue source.

The law exempts energy tax payments for federal, State and local governments and provides a refund for certain qualifying residents based on income, age and other criteria. A portion of the energy and telecommunications taxes are earmarked toward the County contribution for the Board of Education.

The **Telecommunications Tax** represents 27.8% of the FY 2026 proposed revenues generated by Other Local Taxes. Collections are projected to increase \$37.6 million or 268.7% over the FY 2025 budget. As previously discussed, Telecommunication tax revenue is projected to increase due to the enactment of (CB-18-2025) to

repeal the telecommunications sales tax and an enact a \$3.50 per line telecommunications excise tax. This legislation is pending before the County Council.

TELECOMMUNICATIONS TAXES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
YIELD	\$13,495	\$14,000	\$14,000	\$51,615
\$ CHG	-687	505	505	37,615
% CHG	-4.8%	3.7%	3.7%	268.7%

The State mandated that the net proceeds of this tax be used only for expenditures of the County's school system. Like the energy tax, Chapter 970 applies the proceeds of the telecommunications tax to the County share of its required contribution to the Board of Education and not above the required share. An administrative fee of one percent of collections remitted to the County is shared equally between vendors and the County to cover the cost of collecting, remitting and administering the tax.

Starting in FY 2005, the County started implementing the provisions of Chapter 187 of the Acts of Maryland of 2004 (HB 589) that authorized the County to utilize up to 10% of the net proceeds from the Telecommunications Tax for school renovation and systemic replacement projects.

In FY 2026, **Hotel/Motel Taxes** are expected to remain level funded relative to the current budget. Year-to-date revenue collections are slightly below the FY 2025 approved budget. The FY 2026 proposed budget assumes \$1.4 million of collections from the MGM facility, based on actual FY 2024 collections. This is net of any hotel collection dedication to the Special Taxing District to fund bonds issued for infrastructure and the convention

center. Since FY 2016, the Hotel/Motel Tax rate has been 7%.

HOTEL/MOTEL (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$12,223	\$12,120	\$11,943	\$12,062
<b>\$ CHG</b>	352	-103	-280	-58
<b>%CHG</b>	3.0%	-0.8%	-2.3%	-0.5%

Municipalities will receive 50% of the revenue received from hotels located within their corporate limits.

**Admissions and Amusement Taxes** are projected to increase by \$3.3 million over the FY 2025 budget. The growth aligns the approved budget more closely with FY 2024 year-to-date attainment, which is consistent with pre-pandemic historical levels. The FY 2025 approved budget includes anticipated collections of \$1.8 million from the MGM Casino at the National Harbor. The Admissions and Amusement Tax rate will remain at 10%.

ADMISSIONS AND AMUSEMENT (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$18,201	\$15,000	\$15,000	\$18,300
<b>\$ CHG</b>	6,398	-3,201	-3,201	3,300
<b>%CHG</b>	54.2%	-17.6%	-17.6%	22.0%

**STATE SHARED TAXES** consist of highway user and corporate transfer taxes that are shared between the State and the County.

STATE SHARED TAXES (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$8,957	\$10,935	\$11,230	\$12,850
<b>\$ CHG</b>	1,103	1,979	2,273	1,915
<b>%CHG</b>	14.0%	22.1%	25.4%	17.5%

State-Shared Taxes, primarily Highway User Revenues, used to be one of the major resources of the County. In FY 2009, the County received \$24.8 million in highway user revenues. From 2009 until 2018 the share of funding for all counties Statewide was reduced to 9.6% of the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund. Chapters 330 and 331 of the Acts of Maryland of 2018 increased the local share to 13.5% for FY 2020 through FY 2024. The percentage share was again modified by Chapter 240 of the Acts of Maryland of 2022 (HB 1187), which increased the local share to 15.6% in FY 2024, 18% for FY 2025 and 20% for FY 2026 and FY 2027.

Under current law it would decrease to 15.6% of highway user revenues in FY 2028 and beyond. In the proposed FY 2026 budget, Highway User Revenues are funded at \$11.8 million, which is \$1.4 million above the FY 2025 budget. Highway user revenues are restricted State monies and can only be used to construct or maintain roads, including the payment of road debt.

Additionally, Chapter 254 of the Acts of Maryland of 2023 (HB 556) authorized counties to receive 5% of the State sales tax on cannabis sales. The County is required to share 50% of the revenue from a dispensary located in a municipality. In FY 2026, the proposed budget anticipates \$0.5 million in net revenue to the General Fund.

**LICENSES AND PERMITS** include revenue derived from several licenses and permits issued for regulatory purposes. They include Building Permits, Street Use Permits, Business Licenses, Liquor Licenses and Permits (authorized by the State), Animal Licenses, Health and various other permits. This category also reflects video lottery terminal and table game revenues generated from the MGM at National Harbor facility. License and permit revenue decreases by -\$5.5 million primarily due to a -\$6.4 million decrease in Building and Grading permits. Higher mortgage rates have resulted in a reduction in the number of building permits issued.

LICENSES AND PERMITS				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$74,714	\$79,318	\$76,266	\$76,687
<b>\$ CHG</b>	-9,069	4,604	1,552	-2,631
<b>%CHG</b>	-10.8%	6.2%	2.1%	-3.3%

Gaming revenues increase by \$2.9 million, or 8.7% due primarily to the addition of a new \$3.0 million annual impact grant to the County that was included in Chapter 410 of the Acts of Maryland of 2024 (HB 1524). Absent this change, table game revenue is projected to decrease by -\$1.2 million or -6.7%, and video lottery terminal (VLT) play decreases slightly. The introduction of sports wagering has impacted casino activity. In accordance with State law, 40% of VLT taxes are restricted for Maryland route 210 improvements. The remaining 60% of VLT taxes are allocated to improvements in the immediate proximity of the MGM Casino and other purposes.

GAMING REVENUES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>VIDEO LOTTERY TERMINAL</b>	\$16,769	\$16,228	\$20,242	\$20,291
<b>\$ CHG</b>	2	-542	3,473	4,063
<b>% CHG</b>	0.0%	-3.2%	20.7%	25.0%
<b>TABLE GAMES</b>	\$16,688	\$17,206	\$16,078	\$16,048
<b>\$ CHG</b>	-3,443	518	-610	-1,158
<b>% CHG</b>	-17.1%	3.1%	-3.7%	-6.7%
<b>TOTAL YIELD</b>	\$33,458	\$33,433	\$36,321	\$36,338
<b>\$ CHG</b>	-3,441	-24	2,863	2,905
<b>% CHG</b>	-9.3%	-0.1%	8.6%	8.7%

**USE OF MONEY AND PROPERTY** includes revenue derived from the investment of available County cash and the lease of certain County owned or leased properties. Most of the County’s available cash is invested in short-term vehicles such as money market accounts. A smaller portion is for intermediate term investments.

USE OF MONEY AND PROPERTY				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$43,553	\$37,218	\$36,000	\$31,005
<b>\$ CHG</b>	5,242	-6,336	-7,553	-6,213
<b>% CHG</b>	13.7%	-14.5%	-17.3%	-16.7%

In FY 2026, receipts from interest income decrease by -\$5.0 in the proposed budget. The Federal Reserve Board has reduced interest rates several times in 2024 and is expected to continue cutting interest rates in 2025. This is expected to reduce the County’s interest earnings. Moreover, fund balances are lower than prior years, which also reduces interest earnings. Revenue from the rental of County-owned property is expected to decline by an estimated -\$1.3 million based on year-to-date attainment.

**CHARGES FOR SERVICES** are typically known as user fees. These include fees from tax collection services provided to various agencies for whom the County levies taxes, animal control charges such as fines and user fees related to the County shelter and animal control services, fees and charges levied by the Health Department for health-related services, cable franchise charges from cable providers, the 9-1-1 fee allocated to 9-1-1 emergency system costs, emergency transportation fees, and contractual police service fees for additional police services for events and entities.

CHARGES FOR SERVICES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$95,949	\$72,133	\$72,299	\$74,492
<b>\$ CHG</b>	23,264	-23,816	-23,650	2,358
<b>% CHG</b>	32.0%	-24.8%	-24.6%	3.3%

In FY 2026, Charges for Services are expected to grow by \$2.4 million or 3.3% compared to the FY 2025 budget. The increase is primarily related to 9-1-1 revenue based on actual FY 2024 attainment. Revenue growth is also anticipated from corrections charges, animal control, Sheriff, Health, and emergency transportation fees, based largely on actual FY 2024 revenue levels. Cable Franchise fees are projected to decrease based on a multi-year trend of consumers opting for streaming and other options instead of cable television.

**INTERGOVERNMENTAL REVENUES** include State restricted grants, transfers and reimbursement from the Maryland-National Capital Park and Planning Commission (M-NCPPC) for services provided by the

County, along with a small portion of federal monies related to emergency preparedness.

INTERGOVERNMENTAL REVENUES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$62,330	\$52,346	\$55,953	\$36,098
<b>\$ CHG</b>	21,272	-9,984	-6,378	-16,248
<b>% CHG</b>	51.8%	-16.0%	-10.2%	-31.0%

Intergovernmental revenues are anticipated to decrease by -\$16.2 million, -31.0% below the FY 2025 budget. Of this amount -\$10.2 million is reduced for one-time spending for American Rescue Plan Act funds which had to be obligated by December 31, 2024, and spent no later than December 31, 2026. Another -\$4.8 million decrease is attributed to State legislation. HB 351, the Budget Reconciliation and Financing Act of 2025 proposes a two-year phased repeal of the Teacher Retirement Supplemental Grant. The County would lose \$4.8 million in FY 2026 and the full \$9.6 million grant starting in FY 2027. This is part of a large package of reductions, changes in statutory mandates, revenue actions and other provisions as the State works toward closing an estimated \$3.0 billion shortfall in its General Fund.

Other changes include an additional \$1.0 million in the local health grant based on the amount in the Governor’s allowance, a decrease of -\$0.6 million from the federal State Criminal Alien Assistance Program due to uncertainty regarding federal grant payments and a \$400,000 payment from the M-NCPPC for services rendered by the Redevelopment Authority.

**MISCELLANEOUS RECEIPTS** are used to encompass several relatively smaller County revenues. The principal sources are fines and forfeitures primarily from red light cameras and speed cameras programs.

MISCELLANEOUS RECEIPTS				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$11,587	\$8,350	\$8,766	\$11,568
<b>\$ CHG</b>	-6,132	-3,237	-2,821	3,218
<b>% CHG</b>	-34.6%	-27.9%	-24.3%	38.5%

Total miscellaneous receipts are projected to rise by \$3.2 million or 38.5% in FY 2026 above the FY 2025 budget. In FY 2012, the County started implementing an Automated Speed Enforcement (ASE) program to help reduce speed-related traffic accidents. The program phased-in the installation of 72 speed cameras. The ASE program is estimated to provide \$4.1 million in revenue in FY 2026, an increase of \$1.1 million over the FY 2025 budget. The revenues generated from the red-light camera program and other fine revenue is expected to be \$4.4 million; a \$0.4 million increase relative to the FY 2025 budget. Both revenue estimates are based on year-to-date trends in the current fiscal year. Other revenues rise \$1.7 million above FY 2025 in line with FY 2024 actual revenue.

**OTHER FINANCING SOURCES** include the use of fund balance and transfers from other County funds. The FY 2026 budget is supported by \$4.4 million in unassigned fund balance. The entire amount is being applied to one-time purposes such as capital projects, which includes \$1,236,000 for the Redevelopment Authority, \$3,000,000 for the strategic information technology initiatives in the Office of Information Technology CIP project and \$160,000 for a Washington Suburban Sanitary Commission CIP septic project. The FY 2026 budget also includes the use of \$6.0 million of assigned fund balance from Public Safety & Behavioral Health surcharge revenue which is being applied toward a

self-contained breathing apparatus (SCBA) for the Fire Department.

OTHER FINANCING SOURCES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>Unassigned Balance</b>	\$0	\$34,898	\$39,920	\$4,426
<b>Assigned Balance</b>	0	5,102	5,102	6,000
<b>\$ CHG</b>	0	40,000	45,022	-29,574
<b>% CHG</b>	NA	NA	NA	-73.9%

In FY 2026 the County maintains the Charter-mandated 5% million (committed) reserve and the fiscal policy required (committed) reserve is increased to 5%. In January 2023 the County’s Spending Affordability Committee recommended that the County increase its combined reserve levels to 10.0% by FY 2026 both to protect its bond rating and to better position the County for downturns in the business cycle due to the level of revenue volatility experienced in the past. The policy reserve was increased from 2% to 3% in FY 2024, 4% in FY 2025 and finally 5% in the proposed FY 2026 budget.

**BOARD OF EDUCATION SOURCES** are expected to increase by \$67.6 million or 3.6% in FY 2026 over the FY 2025 budget. State aid, which is the major source of outside aid to the Board of Education, is \$78.0 million over the FY 2025 budget. Federal aid totals \$141.8 million and is projected at -\$3.7 million below the FY 2025 budget. The Board’s own sources and use of fund balance account for the remaining difference.

BOARD OF EDUCATION SOURCES				
(\$ in thousands)				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED	ESTIMATED	PROPOSED
<b>YIELD</b>	\$1,807,865	\$1,889,023	\$1,993,814	\$1,956,577
<b>\$ CHG</b>	125,645	81,157	185,949	67,554
<b>% CHG</b>	7.5%	4.5%	10.3%	3.6%

**COMMUNITY COLLEGE SOURCES** are projected to increase by \$6.3 million or 7.0% over the FY 2025 budget. The revenue growth mostly comes from State aid, which grows by \$4.6 million, or 10.3%, based on the statutory formula, and \$2.1 million from tuition revenue. Use of fund balance decreases by -\$1.0 million. The College is expected to receive \$0.6 million from project charges from the M-NCPPC in FY 2026.

COMMUNITY COLLEGE SOURCES (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$86,072	\$89,780	\$85,015	\$96,063
<b>\$ CHG</b>	4,371	3,708	-1,057	6,284
<b>% CHG</b>	5.4%	4.3%	-1.2%	7.0%

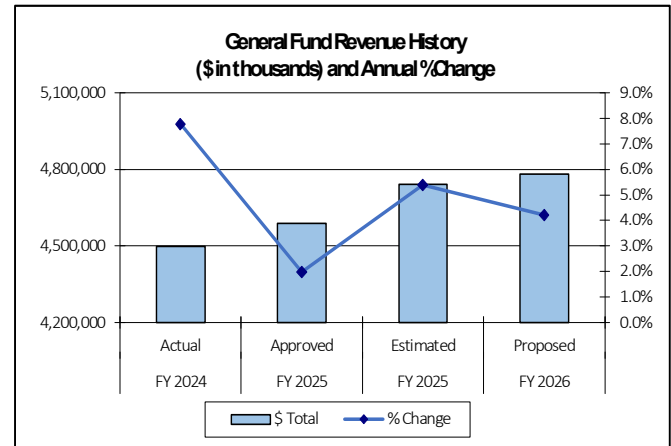
**LIBRARY SOURCES** in the FY 2026 proposed budget are projected to decrease by -\$27,500 below the FY 2025 budget. This is comprised of an increase of \$145,700 in State formula-based aid, offset by reduced revenues from branches and use of meeting rooms. State aid provides funding on a per capita basis.

LIBRARY SOURCES (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>YIELD</b>	\$9,533	\$9,494	\$9,321	\$9,466
<b>\$ CHG</b>	-145	-39	-213	-28
<b>% CHG</b>	-1.5%	-0.4%	-2.2%	-0.3%

**SUMMARY:** In FY 2026, the County's General Fund revenues total \$4.78 billion, a projected increase of \$193.1 million or 4.2% over the FY 2025 budget. The increase is primarily due to expected growth in property taxes, income taxes, other local taxes, State shared taxes, charges for services, miscellaneous revenue and outside

aid for the Board of Education and Community College. The growth is offset by a decrease in the Disparity Grant, transfer and recordation taxes, licenses and permits, use of money and property, intergovernmental revenues and, outside aid to the library and use of unassigned fund balance.

TOTAL GENERAL FUND (\$ in thousands)				
	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<b>COUNTY SOURCE</b>	\$2,595,680	\$2,600,297	\$2,653,099	\$2,719,604
<b>\$ CHG</b>	194,598	4,618	57,419	119,307
<b>% CHG</b>	8.1%	0.2%	2.2%	4.6%
<b>OUTSIDE AID</b>	\$1,903,470	\$1,988,296	\$2,088,149	\$2,062,106
<b>\$ CHG</b>	129,871	84,826	184,679	73,810
<b>% CHG</b>	7.3%	4.5%	9.7%	3.7%
<b>TOTAL YIELD</b>	\$4,499,150	\$4,588,593	\$4,741,248	\$4,781,711
<b>\$ CHG</b>	324,469	89,444	242,098	193,117
<b>% CHG</b>	7.8%	2.0%	5.4%	4.2%



County-sourced revenue is estimated to grow by 4.6% in FY 2026. Although the budget is balanced on \$5.1 million in fund balance, all of that amount is for one-time spending. However, the County is also increasing the policy-required reserve to 5% of General Fund spending. This complies with the recommendation of the Spending Affordability Committee and better positions the County's finances for the next economic downturn. The proposed budget also maintains the charter-required 5% reserve.

**ASSESSABLE BASE**Real and Personal Property  
(\$ in millions)

Location	REAL PROPERTY 2025	PERSONAL PROPERTY 2025	TOTAL BASE 2025	REAL PROPERTY 2026	PERSONAL PROPERTY 2026	TOTAL BASE 2026
Berwyn Heights	\$ 388.40	\$ 15.64	\$ 404.04	\$ 392.94	\$ 16.17	\$ 409.11
Bladensburg	569.69	23.46	593.15	594.78	23.00	617.77
Bowie	8,470.15	126.90	8,597.06	8,749.99	133.09	8,883.08
Brentwood	351.48	4.89	356.37	360.21	5.56	365.77
Capitol Heights	383.20	16.61	399.81	408.52	20.89	429.42
Cheverly	766.95	17.12	784.06	796.08	18.71	814.79
College Park	3,944.81	96.27	4,041.08	3,986.14	107.39	4,093.53
Colmar Manor	123.35	2.09	125.44	131.36	2.20	133.56
Cottage City	134.34	3.67	138.01	145.07	3.90	148.97
District Heights	464.32	8.75	473.07	486.11	9.45	495.56
Eagle Harbor	11.48	0.04	11.52	12.15	0.15	12.30
Edmonston	204.00	6.08	210.08	214.45	7.01	221.46
Fairmount Heights	150.97	1.85	152.82	160.04	1.92	161.96
Forest Heights	242.68	3.91	246.59	255.80	4.22	260.02
Glenarden	660.82	13.12	673.94	689.73	11.84	701.57
Greenbelt	2,628.89	58.52	2,687.41	2,702.72	54.92	2,757.64
Hyattsville	2,649.39	89.88	2,739.26	2,652.04	73.04	2,725.08
Landover Hills	237.59	4.41	242.01	247.88	4.32	252.20
Laurel	4,086.56	81.31	4,167.87	4,105.18	76.33	4,181.51
Morningside	124.64	2.08	126.72	131.67	2.18	133.85
Mount Rainier	610.30	6.25	616.54	618.18	6.34	624.52
New Carrollton	981.03	15.85	996.87	1,021.09	12.53	1,033.62
North Brentwood	67.37	0.87	68.23	70.85	0.92	71.77
Riverdale Park	954.76	28.01	982.76	963.94	29.41	993.35
Seat Pleasant	390.51	7.47	397.98	417.51	8.05	425.56
University Park	423.07	2.88	425.96	440.55	2.93	443.48
Upper Marlboro	118.03	35.34	153.37	123.96	35.20	159.16
<b>SubTotal</b>	<b>\$ 30,138.76</b>	<b>\$ 673.25</b>	<b>\$ 30,812.01</b>	<b>\$ 30,878.93</b>	<b>\$ 671.68</b>	<b>\$ 31,550.61</b>
<b>Unincorporated Area</b>	<b>\$ 82,996.60</b>	<b>\$ 2,919.12</b>	<b>\$ 85,915.72</b>	<b>\$ 86,532.52</b>	<b>\$ 3,380.62</b>	<b>\$ 89,913.14</b>
<b>TOTAL COUNTY WIDE</b>	<b>\$ 113,135.36</b>	<b>\$ 3,592.37</b>	<b>\$ 116,727.73</b>	<b>\$ 117,411.45</b>	<b>\$ 4,052.30</b>	<b>\$ 121,463.75</b>

**Notes:**

- (1) Numbers may not add due to rounding.
- (2) Starting in FY 2002, real property in Maryland has been assessed at 100% of market value rather than 40% in most cases under prior law. Assessed value of personal property remains unchanged at 100% of market value.
- (3) Numbers have not factored in certain adjustments such as new construction.

Source: State Department of Assessments and Taxation (SDAT)



## PROPERTY TAX LIMITATION

At the 1978 general election, the voters of the County adopted an amendment to Section 817, Article VIII, of the Prince George’s County Charter limiting future collections of real property taxes. The amendment, which became effective in December 1978, added Section 817B to the Charter. It is generally referred to in the County as “TRIM” (TRIM is an acronym for “Tax Reform Initiative by Marylanders”). The amendment forbade the County Council to “levy a real property tax which would result in a total collection of real property taxes greater than the amount collected in FY 1979,” or \$143.9 million. At the 1984 general election, an amendment to TRIM was approved by the voters of the County authorizing the County Council to levy taxes on a maximum rate of \$2.40 for each \$100 of assessed value. The County passed legislation capping taxable assessment growth in FY 1994 and future years for owner occupied residences at the lesser of the change in the Consumer Price Index (CPI) or 5% of the prior year’s taxable assessment. For FY 2026, the cap is set at 3%. This limitation is a charter mandated computation passed by the voters in November 1994 and is permitted by the Tax Property Article, Section 9-105 of the Annotated Code of Maryland.

Chapter 80 of the Acts of Maryland of 2000, (Senate Bill 626) provided that beginning in tax year 2001, property tax rates shall be applied to 100%, instead of 40%, of the value of real property, and that the real property tax rate be adjusted to make the impact revenue neutral. The bill also stipulated that any limit on a local real property tax rate in a local law or charter provision shall be construed to mean a rate equal to 40% times the rate stated in the local law or charter provision. As a result, the nominal real property rate of the County was adjusted to \$0.96/\$100 of assessed value in FY 2002. Chapter 6 of the Acts of Maryland of 2012, (Senate Bill 848) provided, under certain circumstances, for the property tax rate to be set higher than the rate authorized under the County’s charter. Additional revenue as a result of the increase in the property tax rate is for the sole purpose of funding the budget of the local school board. The proposed FY 2026 Budget sets the County’s nominal real property rate at \$1.00/\$100 of assessed value.

### FY 2026 PROPERTY TAX YIELD CALCULATION

	FY 2026 Tax Base	FY 2026 Tax Yield
REAL PROPERTY BASE (July 1, 2025)	\$ 117,411,445,502	
Adjustments	702,500,000	
<b>TOTAL REAL PROPERTY BASE (FY 2026)</b>	<b>\$ 118,113,945,502</b>	
Nominal Real Property Tax Rate (per \$100)	\$1.00	
<b>REAL PROPERTY YIELD</b>		<b>\$1,181,139,455</b>
<b>TOTAL PERSONAL PROPERTY BASE (FY 2026)</b>	<b>\$ 4,052,299,840</b>	
Nominal Personal Property Tax Rate (per \$100)	\$2.50	
<b>PERSONAL PROPERTY YIELD</b>		<b>\$101,307,496</b>
<b>TOTAL PROPERTY BASE (FY 2026)</b>		<b>\$1,282,446,951</b>
Less: Collection Allowance		(75,528,043)
Municipal Tax Differential		(35,500,928)
Other Adjustments		36,461,720
<b>TOTAL GENERAL FUND PROPERTY TAX YIELD</b>		<b>\$1,207,879,700</b>
Total County Real Property Nominal Tax Rate (per \$100)	\$1.00	
Total County Personal Property Nominal Tax Rate (per \$100)	\$2.50	

### CONSTANT YIELD DATA

The real property tax rates for municipalities and the unincorporated area of the County are detailed below, along with the constant yield tax rates as certified by the State Department of Assessments and Taxation. In accordance with Title 6, Subtitle 6-308 of the Tax-Property Article of the Annotated Code of Maryland, a rate which exceeds the current taxable year’s real property tax rate is subject to certain advertising and public hearing requirements. Per Chapter 80 of the Acts of Maryland of 2000 (Senate Bill 626), the real property tax rate was adjusted to reflect the conversion to full value assessments of real property, effective October 1, 2000. Starting from February 2001, personal property has been excluded from the constant yield tax rate as reported by the State Department of Assessments and Taxation. The personal property tax rate shall be no more than 2.5 times the rate on real property.

LOCATION	Approved 2025 CONSTANT YIELD			Proposed 2026 CONSTANT YIELD		
	TAX RATE	TAX RATE	OVER (UNDER)	TAX RATE	TAX RATE	OVER (UNDER)
Berwyn Heights	\$ 0.8770	\$ 0.8367	\$ 0.0403	\$ 0.8740	\$ 0.8669	\$ 0.0071
Bladensburg	0.8780	0.8343	0.0437	0.8810	0.8410	0.0400
Bowie	0.8700	0.8344	0.0356	0.8760	0.8422	0.0338
Brentwood	0.9310	0.8945	0.0365	0.9260	0.9084	0.0176
Capitol Heights	0.8900	0.8190	0.0710	0.9010	0.8348	0.0662
Cheverly	0.9000	0.8519	0.0481	0.9110	0.8671	0.0439
College Park	0.9610	0.9370	0.0240	0.9640	0.9510	0.0130
Colmar Manor	0.9080	0.8516	0.0564	0.9130	0.8526	0.0604
Cottage City	0.9250	0.8480	0.0770	0.9270	0.8566	0.0704
District Heights	0.8990	0.8380	0.0610	0.9160	0.8587	0.0573
Eagle Harbor	0.9990	0.9577	0.0413	0.9990	0.9435	0.0555
Edmonston	0.9160	0.8683	0.0477	0.9150	0.8714	0.0436
Fairmount Heights	0.9360	0.8837	0.0523	0.9350	0.8829	0.0521
Forest Heights	0.9090	0.8493	0.0597	0.9000	0.8624	0.0376
Glenarden	0.8850	0.8562	0.0288	0.8890	0.8479	0.0411
Greenbelt	0.8670	0.8490	0.0180	0.8710	0.8433	0.0277
Hyattsville	0.8720	0.8293	0.0427	0.8800	0.8711	0.0089
Landover Hills	0.9110	0.8842	0.0268	0.9140	0.8732	0.0408
Laurel	0.8550	0.8161	0.0389	0.8620	0.8511	0.0109
Morningside	0.9170	0.8555	0.0615	0.9150	0.8680	0.0470
Mount Rainier	0.8750	0.8357	0.0393	0.8790	0.8638	0.0152
New Carrollton	0.8780	0.8394	0.0386	0.8830	0.8436	0.0394
North Brentwood	0.9940	0.9626	0.0314	0.9870	0.9451	0.0419
Riverdale Park	0.8840	0.8709	0.0131	0.8810	0.8756	0.0054
Seat Pleasant	0.8800	0.8262	0.0538	0.8830	0.8231	0.0599
University Park	0.8780	0.8401	0.0379	0.8800	0.8432	0.0368
Upper Marlboro	0.9190	0.8894	0.0296	0.9200	0.8750	0.0450
Unincorporated Area	1.0000	0.9617	0.0383	1.0000	0.9591	0.0409

## ALLOCATED GENERAL FUND REVENUES

Some County revenues are allocated to cover some or all costs of specific services. Listed below are the allocated General Fund revenues.

Agency/Department	Revenue Description	FY 2024 Budget	FY 2025 Budget	FY 2026 Proposed
Board of Education	Energy Tax	\$ 52,532,500	\$ 53,415,200	\$ 63,775,100
	Personal Property Tax	3,568,000	3,696,600	3,733,600
	Real Property Tax	39,736,300	41,969,800	44,581,700
	State & Federal Aid/Board Sources	1,856,986,600	1,887,632,700	1,956,576,900
	Teacher Retirement Supplemental Grant	9,628,700	9,628,700	4,814,400
	Telecommunications Tax	10,813,500	12,460,000	46,453,100
	Transfer Tax	152,139,900	122,500,000	115,218,500
	<b>Total Board of Education</b>	<b>\$ 2,125,405,500</b>	<b>\$ 2,131,303,000</b>	<b>\$ 2,235,153,300</b>
Board of Elections	Sale of Voter Material	\$ 4,500	\$ 1,000	\$ 10,600
	<b>Total Board of Elections</b>	<b>\$ 4,500</b>	<b>\$ 1,000</b>	<b>\$ 10,600</b>
Board of License Commissioners	Liquor Licenses	\$ 3,517,000	\$ 2,323,000	\$ 2,400,000
	<b>Total Board of License Commissioners</b>	<b>\$ 3,517,000</b>	<b>\$ 2,323,000</b>	<b>\$ 2,400,000</b>
Circuit Court	Bail Bondsman	112,500	20,200	5,200
	Circuit Court Marriage Certificate	8,700	16,500	17,200
	Court Appearance Fees	120,000	135,000	146,300
	Jury Fees Reimbursement	734,000	1,984,000	2,096,900
	<b>Total Circuit Court</b>	<b>\$ 975,200</b>	<b>\$ 2,155,700</b>	<b>\$ 2,265,600</b>
Community College	State Aid/Tuition/Other Revenues	\$ 85,079,800	\$ 89,779,600	\$ 96,063,200
	<b>Total Community College</b>	<b>\$ 85,079,800</b>	<b>\$ 89,779,600</b>	<b>\$ 96,063,200</b>
County Council	Zoning Fees - Board of Appeals	\$ 29,000	\$ 19,400	\$ 27,300
	<b>Total County Council</b>	<b>\$ 29,000</b>	<b>\$ 19,400</b>	<b>\$ 27,300</b>
Department of Corrections	Charges for Services - Community Service Program fees	\$ 160,000	\$ 100,000	\$ 126,300
	<b>Total Corrections</b>	<b>\$ 160,000</b>	<b>\$ 100,000</b>	<b>\$ 126,300</b>
Department of the Environment	Animal Licenses	\$ 100,000	\$ 80,800	\$ 81,600
	Water and Sewer Planning (M-NCPPC)	155,300	155,300	155,300
	<b>Total Environment</b>	<b>\$ 255,300</b>	<b>\$ 236,100</b>	<b>\$ 236,900</b>
Department of Housing and Community Development	Housing Investment Trust Fund	\$ 13,107,900	\$ 10,500,000	\$ 10,000,000
	<b>Total Housing and Community Development</b>	<b>\$ 13,107,900</b>	<b>\$ 10,500,000</b>	<b>\$ 10,000,000</b>

(continued)

Agency/Department	Revenue Description	FY 2024 Budget	FY 2025 Budget	FY 2026 Proposed
Department of Permitting, Inspections, and Enforcement	Building and Grading Permits	\$ 28,300,000	\$ 30,300,000	\$ 23,855,500
	Business Licenses (Apt., SF & MF Rental)	3,195,000	3,666,300	4,109,200
	Business Licenses (Other)	1,192,500	1,288,500	1,000,600
	Enforcement (M-NCPPC)	1,537,100	1,537,100	1,537,100
	Permitting and Licensing/Inspections (M-NCPPC)	376,200	376,200	376,200
	Short Term Rental	50,000	75,000	86,500
	Street Use Permits	5,175,300	4,747,000	5,000,000
	<b>Total Permitting, Inspections, and Enforcement</b>	<b>\$ 39,826,100</b>	<b>\$ 41,990,100</b>	<b>\$ 35,965,100</b>
Department of Public Works and Transportation	Office of Engineering and Project Management (M-NCPPC)	\$ 205,600	\$ 205,600	\$ 205,600
	<b>Total Public Works</b>	<b>\$ 205,600</b>	<b>\$ 205,600</b>	<b>\$ 205,600</b>
Department of Social Services	State DHR DSS Grant	\$ 100,000	\$ 225,000	\$ 225,000
	<b>Total Social Services</b>	<b>\$ 100,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>
Fire/EMS Department	Contractual Fire Services	\$ 683,000	\$ 185,000	\$ 224,900
	Fees for Emergency Transportation & Related Services (General)	19,481,200	20,540,500	20,745,900
	Fees for Emergency Transportation & Related Services (Volunteer)	11,101,600	11,705,200	11,822,300
	Speed Cameras	945,000	810,000	1,107,000
	<b>Total Fire</b>	<b>\$ 32,210,800</b>	<b>\$ 33,240,700</b>	<b>\$ 33,900,100</b>
Health Department	Health Fees	\$ 2,000,000	\$ 1,984,300	\$ 2,004,100
	Health Permits	2,288,900	2,272,500	2,295,200
	State Health Grant	9,139,200	9,319,400	8,319,100
	<b>Total Health</b>	<b>\$ 13,428,100</b>	<b>\$ 13,576,200</b>	<b>\$ 12,618,400</b>
Memorial Library	State Aid/Fines	\$ 9,553,800	\$ 9,493,700	\$ 9,466,200
	<b>Total Library</b>	<b>\$ 9,553,800</b>	<b>\$ 9,493,700</b>	<b>\$ 9,466,200</b>
Non-Departmental	Economic Development Corporation (M-NCPPC)	\$ 250,400	\$ 250,400	\$ 250,400
	Hotel Tax - Experience Prince George's	467,100	606,000	603,100
	Telecommunications Tax-Debt Service	1,215,000	1,400,000	4,645,300
	<b>Total Non-Departmental</b>	<b>\$ 1,932,500</b>	<b>\$ 2,256,400</b>	<b>\$ 5,498,800</b>
Office of Central Services	Property Rental	\$ 2,500,000	\$ 1,750,000	\$ 500,000
	<b>Total Central Services</b>	<b>\$ 2,500,000</b>	<b>\$ 1,750,000</b>	<b>\$ 500,000</b>
Office of Finance	Tax Collection (M-NCPPC)	\$ 34,400	\$ 574,500	\$ 574,500

**REVENUES**

Allocated General Fund Revenues

(continued)

Agency/Department	Revenue Description	FY 2024 Budget	FY 2025 Budget	FY 2026 Proposed
	Telecommunications Tax	121,500	140,000	258,100
	<b>Total Finance</b>	<b>\$ 155,900</b>	<b>\$ 714,500</b>	<b>\$ 832,600</b>
<b>Office of Homeland Security</b>	911 Fees	\$ 18,180,000	\$ 18,361,800	\$ 20,500,000
	<b>Total Office of Homeland Security</b>	<b>\$ 18,180,000</b>	<b>\$ 18,361,800</b>	<b>\$ 20,500,000</b>
<b>Office of Information Technology</b>	Geographic Information Systems (M-NCPPC)	\$ 340,500	\$ 340,500	\$ 340,500
	<b>Total Information Technology</b>	<b>\$ 340,500</b>	<b>\$ 340,500</b>	<b>\$ 340,500</b>
<b>Office of the Sheriff</b>	Circuit Court & District Court	340,000	343,400	918,090
	Evictions Revenue	1,300,000	1,313,000	673,266
	Miscellaneous Fees	360,000	363,600	448,844
	<b>Total Sheriff</b>	<b>\$ 2,000,000</b>	<b>\$ 2,020,000</b>	<b>\$ 2,040,200</b>
<b>Police Department</b>	Contractual Police Services	700,000	1,926,000	1,799,300
	Speed Cameras	2,555,000	2,190,000	2,993,000
	State Police Aid Grant	12,742,400	16,600,000	16,600,000
	<b>Total Police</b>	<b>\$ 15,997,400</b>	<b>\$ 20,716,000</b>	<b>\$ 21,392,300</b>
<b>People Zoning Counsel</b>	People Zoning Counsel (M-NCPPC)	\$ 250,000	\$ 250,000	\$ 250,000
	<b>Total People Zoning Counsel</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>Redevelopment Authority</b>	Staff Support for designated revitalization areas (M-NCPPC)	\$ 400,000	\$ 400,000	\$ 400,000
	<b>Total People Zoning Counsel</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<b>Sub-total</b>		<b>\$ 2,365,614,900</b>	<b>\$ 2,381,958,300</b>	<b>\$ 2,490,418,000</b>
<b>Debt</b>	Highway User Revenues	\$ 8,658,500	\$ 10,435,400	\$ 11,804,200
	<b>Total Debt</b>	<b>\$ 8,658,500</b>	<b>\$ 10,435,400</b>	<b>\$ 11,804,200</b>
<b>Total</b>		<b>\$ 2,374,273,400</b>	<b>\$ 2,392,393,700</b>	<b>\$ 2,502,222,200</b>

**Notes:**

- Highway user revenue is mainly used to retire debt on County General Obligation (GO) Bonds, State Participation Bonds and fund regular road maintenance projects.
- Revenue items in Allocated Revenues do not match revenues in the Revenue Summary, which shows revenue groups instead of individual revenue accounts.

## MGM CASINO AT NATIONAL HARBOR - IMPACT SUMMARY

	FY2024 Actual	FY 2025 Budget	FY2025 Estimate	FY 2026 Proposed	Change FY25 - FY26
<b>SOURCES</b>					
Real Property Tax - Non-Education (\$0.96 per \$100)	\$ 11,369,200	\$ 11,789,900	\$ 11,567,900	\$ 12,019,000	1.9%
Real Property Tax - Education (\$0.04 per \$100)	473,700	491,200	482,000	500,800	2.0%
Personal Property Tax - Non-Education (\$2.40 per \$100)	863,779	887,300	872,400	881,100	-0.7%
Personal Property Tax - Education (\$0.10 per \$100)	35,991	37,000	36,400	36,700	-0.8%
Admissions and Amusement Taxes (10%)	2,195,879	1,800,000	2,200,000	2,200,000	22.2%
Hotel Taxes (7%)	1,423,587	1,300,000	1,400,000	1,400,000	7.7%
Video Lottery Terminal (VLT) Revenues (5.5%)	16,769,408	16,227,600	16,227,600	17,290,500	6.5%
Supplemental Local Impact Grant	-	-	3,000,000	3,000,000	
Table Game Revenues (5%)	16,688,239	17,205,800	16,078,400	16,047,600	-6.7%
<b>Total Sources</b>	<b>\$ 49,819,783</b>	<b>\$ 49,738,800</b>	<b>\$ 51,864,700</b>	<b>\$ 53,375,700</b>	<b>7.3%</b>
<b>USES</b>					
<b>Video Lottery Terminal (VLT) Uses</b>					
<b>Non-Departmental - Grants and Transfers</b>					
Maryland 210 Improvements	\$ 6,707,800	\$ 6,491,000	\$ 7,691,000	\$ 8,116,200	25.0%
Employ Prince George's Inc.	637,700	637,700	200,000	200,000	-68.6%
Excellence in Education Foundation for PGCPSS, Inc. - Scholarships for High School Students in Impact Area	200,000	200,000	215,000	215,000	7.5%
Community Impact Grants - Local Development Council	395,000	850,000	-	-	-100.0%
Community Impact Grants - Designated Grantees	2,017,800	1,087,000	4,206,500	4,206,500	287.0%
Community Impact Grants - Education Programs - Designated Grantees	530,000	-	580,000	580,000	
Grant to support community 2.5 miles northeast of VLT Facility	125,000	125,000	80,000	80,000	-36.0%
Senior Services with Second District CDC	-	-	4,250,000	4,250,000	0.0%
Town of Forest Heights - Police Athletics League	-	-	45,000	45,000	100.0%
<b>Subtotal</b>	<b>\$ 10,613,300</b>	<b>\$ 9,390,700</b>	<b>\$ 17,267,500</b>	<b>\$ 17,692,700</b>	<b>88.4%</b>
<b>Non-Departmental - Other</b>					
Summer Youth Employment Program	\$ 255,879	\$ 400,000	\$ -	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ 255,879</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>Public Safety</b>					
Police - Officers at Police District 7	\$ 969,000	\$ 969,000	\$ 485,100	\$ 1,122,800	15.9%
Police - Office of Community First	-	250,000	-	-	-100.0%
Fire/EMS - Fire/EMS staff dedicated to facilities in the immediate proximity of the VLT facility	767,700	837,900	-	-	-100.0%
<b>Subtotal</b>	<b>\$ 1,736,700</b>	<b>\$ 2,056,900</b>	<b>\$ 485,100</b>	<b>\$ 1,122,800</b>	<b>-45.4%</b>
<b>Board of Education</b>					
Board of Education - Crossland HS program	\$ 2,663,811	\$ 2,434,200	\$ -	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ 2,663,811</b>	<b>\$ 2,434,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>

**MGM CASINO AT NATIONAL HARBOR - IMPACT SUMMARY** *(continued)*

	FY2024 Actual	FY 2025 Budget	FY2025 Estimate	FY 2026 Proposed	Change FY25 - FY26
<b>Prince George's Community College (via the Prince George's Community College Foundation, Inc.)</b>					
Equity through Certification, Education and Training Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.0%
Financial Empowerment Center	275,000	275,000	200,000	200,000	-27.3%
<b>Subtotal</b>	<b>\$ 1,275,000</b>	<b>\$ 1,275,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>-5.9%</b>
<b>County Council</b>					
Community Notifications	\$ 29,672	\$ -	\$ 150,000	150,000	100.0%
Office of Audits & Investigations: Audit, Training and Support	-	-	125,000	125,000	100.0%
<b>Subtotal</b>	<b>\$ 29,672</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>100.0%</b>
<b>Department of the Environment</b>					
Big Belly Trash Receptacles	\$ -	\$ 151,000	\$ -	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 151,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>Department of Public Works &amp; Transportation</b>					
Litter Control	\$ -	\$ 185,800	\$ -	\$ -	-100.0%
Street Sweeping	-	243,800	-	-	-100.0%
Roadside Mowing	-	6,500	-	-	-100.0%
Landscaping	-	83,700	-	-	-100.0%
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 519,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>VLT - Sub-Total</b>	<b>\$ 16,574,362</b>	<b>\$ 16,227,600</b>	<b>\$ 19,227,600</b>	<b>\$ 20,290,500</b>	<b>25.0%</b>
<b>Non-Video Lottery Terminal Uses</b>					
<b>Board of Education</b>					
Board of Education - Funding supports operations and reflected under the County's Contribution	\$ 15,391,975	\$ 14,794,600	\$ 14,794,600	\$ 14,794,600	0.0%
<b>Subtotal</b>	<b>\$ 15,391,975</b>	<b>\$ 14,794,600</b>	<b>\$ 14,794,600</b>	<b>\$ 14,794,600</b>	<b>0.0%</b>
<b>Community College</b>					
Community College - Funding for Institutional Support	\$ 2,800,000	\$ 2,453,000	\$ 2,453,000	\$ 2,453,000	0.0%
Promise Scholarships Initiative	\$ 1,700,000	1,700,000	1,700,000	1,700,000	0.0%
<b>Subtotal</b>	<b>\$ 4,500,000</b>	<b>\$ 4,153,000</b>	<b>\$ 4,153,000</b>	<b>\$ 4,153,000</b>	<b>0.0%</b>
<b>Library</b>					
Library - Funding provides for Sunday hours, materials and programming	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	0.0%
Books from Birth Initiative	\$ 272,300	272,300	272,300	272,300	0.0%
<b>Subtotal</b>	<b>\$ 972,300</b>	<b>\$ 972,300</b>	<b>\$ 972,300</b>	<b>\$ 972,300</b>	<b>0.0%</b>
<b>Non-Departmental - Other</b>					
Summer Youth Employment Program	\$ 453,600	\$ 453,600	\$ 408,200	\$ 408,200	-10.0%
<b>Subtotal</b>	<b>\$ 453,600</b>	<b>\$ 453,600</b>	<b>\$ 408,200</b>	<b>\$ 408,200</b>	<b>-10.0%</b>



**MGM CASINO AT NATIONAL HARBOR - IMPACT SUMMARY** (continued)

	FY2024 Actual	FY 2025 Budget	FY2025 Estimate	FY 2026 Proposed	Change FY25 - FY26
<b>Public Safety</b>					
Police - Sworn Staffing	\$ 5,052,900	\$ 6,035,800	\$ 5,714,000	\$ 5,834,700	-3.3%
Fire/EMS - Sworn Staffing	\$ 5,828,000	6,072,000	5,668,200	5,975,200	-1.6%
Sheriff - Sworn Staffing	\$ 851,600	1,029,900	926,800	947,200	-8.0%
<b>Subtotal</b>	<b>\$ 11,732,500</b>	<b>\$ 13,137,700</b>	<b>\$ 12,309,000</b>	<b>\$ 12,757,100</b>	<b>-2.9%</b>
<b>Non-VLT - Sub-Total</b>	<b>\$ 33,050,375</b>	<b>\$ 33,511,200</b>	<b>\$ 32,637,100</b>	<b>\$ 33,085,200</b>	<b>-1.3%</b>
<b>Total Uses</b>	<b>\$ 49,624,737</b>	<b>\$ 49,738,800</b>	<b>\$ 51,864,700</b>	<b>\$ 53,375,700</b>	<b>7.3%</b>
<b>Excess (Deficit)</b>					
<b>CB-32-2024 Requirement - 50% for Education &amp; Senior Programs</b>					
Board of Education	\$ 18,585,786	\$ 17,228,800	\$ 15,374,600	\$ 15,374,600	-10.8%
Library	972,300	972,300	972,300	972,300	0.0%
College	5,775,000	5,428,000	5,353,000	5,353,000	-1.4%
Senior Programs			4,250,000	4,250,000	100.0%
<b>Total</b>	<b>\$25,333,086</b>	<b>\$23,629,100</b>	<b>\$25,949,900</b>	<b>\$25,949,900</b>	<b>9.8%</b>
<b>VLT Summary (Includes use of Fund Balance)</b>					
Revenues	\$ 16,769,408	\$ 16,227,600	\$ 19,227,600	\$ 20,290,500	25.0%
Expenses	16,574,362	16,227,600	19,227,600	20,290,500	25.0%
<b>Surplus (Deficit)</b>	<b>\$ 195,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Non-VLT Summary</b>					
Revenues	\$ 33,050,375	\$ 33,511,200	\$ 32,637,100	\$ 33,085,200	-1.3%
Expenses	33,050,375	33,511,200	32,637,100	33,085,200	-1.3%
<b>Surplus (Deficit)</b>	<b>\$-</b>	<b>\$ -</b>	<b>\$-</b>	<b>\$ -</b>	

**CONSOLIDATED GRANT PROGRAM SUMMARY**

PROGRAM NAME	FEDERAL CASH	STATE CASH	OTHER CASH	TOTAL OUTSIDE SOURCES	COUNTY CASH	TOTAL PROGRAM SPENDING
<b>GENERAL GOVERNMENT</b>						
OFFICE OF HUMAN RIGHTS	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ 57,000
OFFICE OF HUMAN RESOURCES MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE ACCOUNTABILITY BOARD	\$ -	\$ 125,800	\$ -	\$ 125,800	\$ -	\$ 125,800
ADMINISTRATIVE CHARGING COMMITTEE	\$ -	\$ 157,000	\$ -	\$ 157,000	\$ -	\$ 157,000
<b>COURTS</b>						
CIRCUIT COURT	\$ -	\$ 5,184,700	\$ -	\$ 5,184,700	\$ 431,200	\$ 5,615,900
<b>PUBLIC SAFETY</b>						
OFFICE OF THE STATE'S ATTORNEY	\$ -	\$ 2,551,200	\$ -	\$ 2,551,200	\$ 54,600	\$ 2,605,800
POLICE DEPARTMENT	\$ 5,692,500	\$ 6,113,500	\$ -	\$ 11,806,000	\$ 196,500	\$ 12,002,500
FIRE/EMS DEPARTMENT	\$ 7,594,600	\$ 1,811,400	\$ 114,800	\$ 9,520,800	\$ 411,300	\$ 9,932,100
OFFICE OF THE SHERIFF	\$ -	\$ 2,701,800	\$ -	\$ 2,701,800	\$ 1,182,700	\$ 3,884,500
DEPARTMENT OF CORRECTIONS	\$ 227,200	\$ -	\$ -	\$ 227,200	\$ -	\$ 227,200
OFFICE OF HOMELAND SECURITY	\$ 2,153,600	\$ 774,800	\$ -	\$ 2,928,400	\$ -	\$ 2,928,400
<b>ENVIRONMENT</b>						
DEPARTMENT OF THE ENVIRONMENT	\$ 2,800,000	\$ 2,162,500	\$ -	\$ 4,962,500	\$ 447,500	\$ 5,410,000
<b>HUMAN SERVICES</b>						
DEPARTMENT OF FAMILY SERVICES	\$ 4,298,500	\$ 6,288,400	\$ 1,868,100	\$ 12,455,000	\$ 344,200	\$ 12,799,200
HEALTH DEPARTMENT	\$ 23,379,600	\$ 36,870,900	\$ 170,000	\$ 60,420,500	\$ 105,000	\$ 60,525,500
DEPARTMENT OF SOCIAL SERVICES	\$ 13,349,700	\$ 6,479,500	\$ 184,900	\$ 20,014,100	\$ 583,700	\$ 20,597,800
<b>INFRASTRUCTURE AND DEVELOPMENT</b>						
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION	\$ 400,000	\$ 602,100	\$ -	\$ 1,002,100	\$ 117,500	\$ 1,119,600
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT/HOUSING AUTHORITY	\$ 120,164,300	\$ -	\$ 1,989,300	\$ 122,153,600	\$ -	\$ 122,153,600
<b>NON-DEPARTMENTAL</b>						
NON-DEPARTMENTAL	\$ -	\$ -	\$ 11,000,000	\$ 11,000,000	\$ -	\$ 11,000,000
<b>TOTAL FY 2026 GRANTS</b>	<b>\$ 180,117,000</b>	<b>\$ 71,823,600</b>	<b>\$ 15,327,100</b>	<b>\$ 267,267,700</b>	<b>\$ 3,874,200</b>	<b>\$ 271,141,900</b>

Total Program Spending is the total of County Cash and Total Outside Sources.

## EDUCATION REVENUE DETAIL

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Proposed	Change FY25 - FY26
<b>BOARD OF EDUCATION</b>					
<b>Federal Sources</b>					
Unrestricted Federal Aid	\$ 295,604	\$ 98,100	\$ 98,100	\$ 98,100	0.0%
Restricted Federal Aid	230,760,143	145,342,200	219,281,000	141,655,100	-2.5%
<b>Total - Federal Sources</b>	<b>\$ 231,055,747</b>	<b>\$ 145,440,300</b>	<b>\$ 219,379,100</b>	<b>\$ 141,753,200</b>	<b>-2.5%</b>
<b>Board Sources</b>					
Board Sources	\$ 39,410,679	\$ 13,310,800	\$ 31,136,700	\$ 31,575,400	137.2%
Board of Education Fund Balance	-	120,000,000	120,000,000	95,000,000	-20.8%
<b>Total - Board Sources</b>	<b>\$ 39,410,679</b>	<b>\$ 133,310,800</b>	<b>\$ 151,136,700</b>	<b>\$ 126,575,400</b>	<b>-5.1%</b>
<b>State Aid</b>					
Foundation Program	\$ 661,123,689	\$ 651,356,200	\$ 651,356,200	\$ 662,250,600	1.7%
Comparable Wage Index	41,789,628	41,172,200	41,172,200	40,152,200	0.0%
Special Education	74,287,686	73,819,000	73,819,000	82,365,000	11.6%
Nonpublic Placements	23,128,646	25,578,000	25,578,000	21,714,400	-15.1%
Transportation Aid	52,868,663	53,763,600	53,763,600	55,287,000	2.8%
Compensatory Education	352,033,634	346,711,400	346,711,400	351,377,400	1.3%
English Learners	163,247,409	172,227,900	172,227,900	175,487,800	1.9%
Transition Grant	20,505,652	17,429,800	17,429,800	13,328,700	-23.5%
Educational Effort	60,952,162	80,484,100	80,484,100	104,701,600	30.1%
Career Ladder	1,737,886	1,879,200	1,879,200	2,990,800	59.2%
College and Career Ready	1,202,870	873,900	873,900	6,433,400	636.2%
Blue Print for Maryland's Future Act - Prekindergarten	22,853,410	26,872,100	26,872,100	30,654,300	14.1%
Blue Print for Maryland's Future Act - Concentration of Poverty	47,429,645	104,325,800	111,977,400	136,711,200	31.0%
Blue Print for Maryland's Future Act - Transitional Supplemental Instruction	4,032,549	7,867,200	12,473,100	4,604,900	-41.5%
Maryland Safe Schools Grant	1,140,913	-	-	-	0.0%
Blueprint Coordinator	89,666	-	96,500	87,200	0.0%
Other State Aid/Out of County Living Arrangements	90,889	101,800	101,800	101,800	0.0%
Miscellaneous Revenue	721,995	-	-	-	0.0%
Other Restricted Grants	8,161,711	5,809,200	6,482,000	-	-100.0%
<b>Total - State Sources</b>	<b>\$ 1,537,398,703</b>	<b>\$ 1,610,271,400</b>	<b>\$ 1,623,298,200</b>	<b>\$ 1,688,248,300</b>	<b>4.8%</b>
<b>Total - Outside Aid</b>	<b>\$ 1,807,865,129</b>	<b>\$ 1,889,022,500</b>	<b>\$ 1,993,814,000</b>	<b>\$ 1,956,576,900</b>	<b>3.6%</b>
<b>County Revenue</b>					
<b>Blueprint Local Share</b>					
General County Sources	\$ 717,130,933	\$ 675,773,900	\$ 681,884,100	\$ 680,480,300	0.7%
Real Property/BOE -Tax Increase	47,529,221	41,969,800	42,902,500	44,581,700	6.2%
Personal Property/BOE -Tax Increase	3,734,703	3,696,600	3,696,600	3,733,600	1.0%
Telecommunications Tax	-	12,460,000	12,460,000	46,453,100	272.8%
Energy Tax*	-	53,415,200	57,913,600	63,775,100	19.4%
Transfer Tax	110,958,734	122,500,000	110,958,700	115,218,500	-5.9%
<b>Subtotal - Blueprint Local Share</b>	<b>879,353,592</b>	<b>909,815,500</b>	<b>909,815,500</b>	<b>954,242,300</b>	<b>4.9%</b>

**EDUCATION REVENUE DETAIL** *(continued)*

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Proposed	Change FY25 - FY26
<b>Additional County Contribution</b>					
General County Sources	\$ -	\$ -	\$ -	\$ -	0.0%
Telecommunications Tax	12,010,169	-	-	-	0.0%
Energy Tax*	51,691,039	-	-	-	0.0%
<b>Subtotal - Additional County Contribution</b>	<b>63,701,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total - County Revenue</b>	<b>\$ 943,054,800</b>	<b>\$ 909,815,500</b>	<b>\$ 909,815,500</b>	<b>\$ 954,242,300</b>	<b>4.9%</b>
<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 2,750,919,929</b>	<b>\$ 2,798,838,000</b>	<b>\$ 2,903,629,500</b>	<b>\$ 2,910,819,200</b>	<b>4.0%</b>

\*The Energy Tax collection depicted in this table between FY 2024 and FY 2026 represents the portion dedicated in State law to the Board of Education.

**COMMUNITY COLLEGE**

County Contribution	\$ 46,695,700	46,928,100	\$ 46,928,100	\$ 46,928,100	0.0%
State Aid	45,246,968	45,054,300	\$ 45,054,300	49,675,400	10.3%
Tuition and Fees	37,754,278	40,756,600	37,498,400	42,817,800	5.1%
Other Revenues	3,134,581	2,968,700	3,000,000	3,570,000	20.3%
Fund Balance	-	1,000,000	-	-	0.0%
<b>TOTAL COMMUNITY COLLEGE</b>	<b>\$ 132,831,527</b>	<b>\$ 136,707,700</b>	<b>\$ 132,480,800</b>	<b>\$ 142,991,300</b>	<b>4.6%</b>

**LIBRARY**

County Contribution	\$ 27,756,700	\$ 28,042,300	\$ 28,042,300	\$ 28,479,300	1.6%
State Aid	8,752,561	8,692,000	8,692,000	8,837,700	1.7%
Interest	17,619	1,700	17,600	17,600	935.3%
Fines/Fees	-	-	-	-	0.0%
Miscellaneous	762,908	800,000	610,900	610,900	-23.6%
Fund Balance	-	-	-	-	0.0%
<b>TOTAL LIBRARY</b>	<b>\$ 37,289,788</b>	<b>\$ 37,536,000</b>	<b>\$ 37,362,800</b>	<b>\$ 37,945,500</b>	<b>1.1%</b>

**Notes:**

- (1) Numbers may not add due to rounding.
- (2) The County contributions to the Board of Education, Community College and Library include MGM related revenues. Please refer to the MGM Casino at National Harbor Impact Summary page for further details.

## MUNICIPAL TAX DIFFERENTIAL

### Program Information

The Tax Property Article of the Annotated Code of Maryland (Title 6, Subtitle 6-305) mandates that the County recognize, through either a reduced County tax rate or direct grant payment, those governmental services and programs that municipal governments perform in lieu of similar County services, to the extent that these similar services are funded through the property tax rate.

### Financial Summary

Under the provisions of Title 17, Subtitle 10, Division 6, of the Public Local Laws of Prince George's County, each town's cost of each service identified in the prior-year County budget is assigned a tax rate equivalency value after adjustments are made to offset revenue directly allocable to a specific service. The aggregate municipal requests for "in lieu of" service credit, as certified by the County, are translated into a dollar value, which is the sum of the products of the tax rate equivalent cost of the service multiplied by each municipality's tax base. Each of these net service values is then reduced to reflect the portion of the levy. The sum of the tax rate values of the services constitutes the tax rate differential accruing to each municipality, i.e., the amount by which the County unincorporated area property tax rate will be reduced in each respective municipality.

Beginning with FY 1999, County legislation set a five-year rolling average for changes in municipal differential rates. Beginning in FY 2004 and each year thereafter, this changed to a three-year rolling average. The purpose of this modification is to provide stability to municipal residents' County tax rates, smoothing what could otherwise be a large rate change that could be triggered by a reorganization of County services, economic fluctuations, changes in municipal service levels or other factors.

In 2000, Chapter 80 of the Acts of Maryland of 2000 (Senate Bill 626) provided that, beginning in FY 2001, property tax rates shall be applied to 100% of the market value of real property, rather than the 40% for most real property under previous law. Also, the law mandates that the County real property tax rates and municipal tax differentials be adjusted to make the impact revenue neutral. As a result, starting from FY 2002, a separate real property tax rate and a separate personal property rate have been applied. Also a real property tax differential and a separate personal property tax differential have been applied, in accordance with State law and County code (CB-1-2001).

## FY 2026 Tax Differential Rates

Municipality	FY 2026 TAX DIFFERENTIAL		FY 2026 VALUE		TOTAL
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	
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.