



PRINCE GEORGE'S COUNTY GOVERNMENT
OFFICE OF MANAGEMENT AND BUDGET



Angela D. Alsobrooks
County Executive

October 31, 2024

The Honorable Michael A. Jackson, Chair
Prince George's County Senate Delegation

The Honorable Nicole A. Williams, Chair
Prince George's County House Delegation

Re: Report required by the Tax Property Article Section 6-305 (MSAR #14448)

Dear Chair Jackson and Chair Williams:

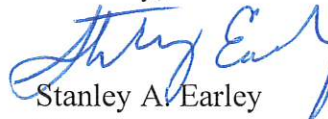
Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George's County established the Municipal Tax Differential program to avoid the double taxation of residents that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

The Municipal Tax Differential program provides a tax setoff (lower County property tax rates within the municipalities) that reduces the County government's portion of the property tax bill to account for the public services that are instead provided by the municipal government.

In accordance with State legislation (Chapter 267 of 2015, as amended by Chapter 610 of 2022), the County is providing this report that includes a summary of the FY 2025 tax setoffs granted to municipalities, program guidelines, and a description of the methodology used to determine the amount of tax setoffs and the services that are eligible for the tax setoff.

The Office of Management and Budget will make this report available on its public website for members of the County's State delegates, municipal governments and the general public to review.

Sincerely,



Stanley A. Earley
Director

Enclosure

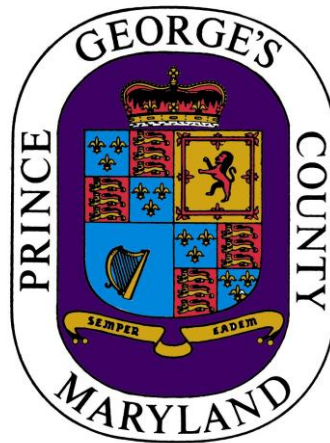
cc: Members, Prince George's County Senate Delegation
Members, Prince George's County House Delegation

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**PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERENTIAL REPORT
FY 2025**



**Angela D. Alsobrooks
County Executive**

Prepared by

Office of Management and Budget

October 31, 2024

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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 2025 Municipal Tax Differential rates and tax setoffs:

FY 2025 TAX DIFFERENTIAL RATES

Municipality	FY 2025 TAX DIFFERENTIAL		FY 2025 VALUE		
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	TOTAL
Berwyn Heights	0.305	0.123	\$ 47,701	\$ 477,075	\$ 524,776
Bladensburg	0.301	0.122	70,615	697,697	768,312
Bowie	0.322	0.130	408,626	10,690,365	11,098,992
Brentwood	0.171	0.069	8,358	238,675	247,033
Capitol Heights	0.272	0.110	45,179	419,960	465,139
Cheverly	0.247	0.100	42,283	755,168	797,451
College Park	0.097	0.039	93,381	1,454,022	1,547,404
Colmar Manor	0.226	0.092	4,724	113,854	118,578
Cottage City	0.186	0.075	6,823	100,162	106,985
District Heights	0.249	0.101	21,776	468,503	490,279
Eagle Harbor	0.003	0.001	1	115	116
Edmonston	0.207	0.084	12,576	171,170	183,746
Fairmount Heights	0.159	0.064	2,945	95,398	98,343
Forest Heights	0.226	0.091	8,835	218,018	226,852
Glenarden	0.286	0.115	37,525	749,377	786,901
Greenbelt	0.328	0.133	191,932	3,444,097	3,636,029
Hyattsville	0.316	0.128	284,013	3,335,122	3,619,134
Landover Hills	0.219	0.089	9,666	172,818	182,484
Laurel	0.359	0.145	291,909	5,740,985	6,032,894
Morningside	0.205	0.083	4,267	103,018	107,285
Mount Rainier	0.310	0.125	19,363	756,609	775,972
New Carrollton	0.301	0.122	47,698	1,196,953	1,244,652
North Brentwood	0.016	0.006	139	4,019	4,158
Riverdale Park	0.288	0.116	80,658	1,073,337	1,153,994
Seat Pleasant	0.294	0.120	21,974	458,182	480,156
University Park	0.303	0.122	8,740	513,974	522,714
Upper Marlboro	0.202	0.081	71,389	95,496	166,885
Total			\$ 1,843,096	\$ 33,544,170	\$ 35,387,266

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 2025 Tax Differential Decisions by Municipality
- B. FY 2025 Municipal Tax Differential Program Manual

Appendix A: FY 2025 Tax Differential Decisions by Municipality

**Municipal Tax Differential
Town of Berwyn Heights**

Service Area	FY 2025 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 8.1% of fees.
Public Works Vehicles	100%	\$210,000 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides all 6 youth services.
Housing and Community Development	0%	Does not provide any eligible services.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	147 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	100%	Provides crossing guards 5 days per week.
Police Vehicles	100%	\$121,800 spent on police vehicles.
Fire Department		
Administrative Services	0%	Does not provide any eligible services.
Emergency Operations	0%	No request submitted.
Debt	100%	Spent \$40,000 toward purchase of a new fire utility response vehicle.
Volunteer Fire	40%	Provides a donation of \$10,000; 40-49% 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 a public computer lab at the senior center.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	307 lights & signals/Population 3,275=9.4% per capita.

Municipal Tax Differential

Town of Bladensburg

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 5.9% of fees.
Public Works Vehicles	100%	\$65,000 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides 4 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$464,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	70%	Provides a donation of \$30,000; 70-79% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	70%	434 lights & signals/Population 9,525=4.6% per capita.

Municipal Tax Differential

City of Bowie

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 3.6% of fees.
Public Works Vehicles	100%	\$1.2 million spent on public works vehicles.
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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$727,800 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	40%	Provides a donation of \$167,000; 40-49% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	7,090 lights & signals/Population 57,644=12.3% per capita.

Municipal Tax Differential Town of Brentwood

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	60%	Provides all 3 services, offset by 28.1% of fees.
Public Works Vehicles	0%	No request submitted.
Human Services		
Youth Services	100%	Provides 1 of the 6 youth services.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	60%	98 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	100%	No request submitted. Provides crossing guards 5 days per week.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	Provides a donation of \$2,500; 20-29% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	234 lights & signals/Population 3,800=6.2% per capita.

Municipal Tax Differential

Town of Capitol Heights

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 7.8% of fees.
Public Works Vehicles	100%	\$7,000 spent on public works vehicles.
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	80%	140 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	45,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	10%	No request submitted. Provides a donation of \$1,000; 5-19% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	363 lights & signals/Population 4,660=7.8% per capita.

Municipal Tax Differential

Town of Cheverly

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	100%	Provides all 3 services, offset by less than 1% of fees.
Public Works Vehicles	100%	\$172,431 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides 1 of the 6 youth services.
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%	112 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$78,280 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	507 lights & signals/Population 6,344=8.0% per capita.

Municipal Tax Differential City of College Park

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 12.9% of fees.
Public Works Vehicles	100%	\$1,188,000 spent on 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.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	Provides a donation of \$225,000; more than 100% of the County rate.
Environmental Services		
Animal Management	100%	Provides all 5 services.
Animal Management Vehicles	100%	\$101,817 for 1 animal control vehicle.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	80%	1,699 lights & signals/Population 35,110=4.8% per capita.

Municipal Tax Differential Town of Colmar Manor

Service Area	FY 2025 Decision	Description of Service
Public Works/Inspections		
Engineering	60%	Provides 2 of 3 services, offset by 2.8% of fees.
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%	148 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	Provides a donation of \$3,000; 30-39% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	162 lights & signals/Population 1,448=11.2% per capita.

Municipal Tax Differential Town of Cottage City

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	60%	Provides 2 of 3 services, offset by 1.8% of fees.
Public Works Vehicles	100%	\$50,000 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides 1 of the 6 youth services.
Housing and Community Development	80%	Provides all 4 services with a dedicated unit.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	50%	89 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$27,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	10%	Provides a donation of \$1,000; 5-19% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	132 lights & signals/Population 1,300=10.2% per capita.

Municipal Tax Differential City of District Heights

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 4.4% of fees.
Public Works Vehicles	100%	\$24,117 spent on public works vehicles.
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	50%	77 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$165,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	651 lights & signals/Population 5,959=10.9% per capita.

Municipal Tax Differential

Town of Eagle Harbor

Service Area	FY 2025	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.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	26 lights & signals/Population 61=42.6% per capita.

Municipal Tax Differential Town of Edmonston

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 9.5% of fees.
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%	126 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	80%	Provides a donation of \$7,500; 80-89% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	256 lights & signals/Population 1,617=15.8% per capita.

Municipal Tax Differential Town of Fairmount Heights

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 5.4% of fees.
Public Works Vehicles	100%	\$58,300 spent on 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	30%	60 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	334 lights & signals/Population 5,000=6.7% per capita.

Municipal Tax Differential Town of Forest Heights

Service Area	FY 2025 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 2.7% of fees.
Public Works Vehicles	0%	No request submitted.
Human Services		
Youth Services	100%	Provides 1 of the 6 youth services.
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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$157,054 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	285 lights & signals/Population 2,560=11.1% per capita.

Municipal Tax Differential

City of Glenarden

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 7.9% of fees.
Public Works Vehicles	100%	\$70,000 spent on 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%	168 hours of patrol services provided per week.
Administration	80%	Provides 4 of the 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$177,758 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	354 lights & signals/Population 6,268=5.7% per capita.

Municipal Tax Differential

City of Greenbelt

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 17.4% of fees.
Public Works Vehicles	100%	\$225,000 spent on public works vehicles.
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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$330,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	100%	Greenbelt owns fire station on Crescent Road.
Volunteer Fire	10%	Provides a donation of \$10,000; 5-19% of the County rate.
Environmental Services		
Animal Management	100%	Provides all 5 services.
Animal Management Vehicles	100%	Debt service for animal control vehicle.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	70%	1,083 lights & signals/Population 24,004=4.5% per capita.

Municipal Tax Differential

City of Hyattsville

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	40%	Provides 1 of 3 services, offset by 5.6% of fees.
Public Works Vehicles	100%	\$975,000 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides 3 of the 6 youth services.
Housing and Community Development	100%	Provide all 4 services and 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$357,300 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	Provides a donation of \$50,000; 30-39% of the County rate.
Environmental Services		
Animal Management	0%	Does not provide any eligible services.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	10%	110 lights & signals/Population 21,187=0.5% per capita.

Municipal Tax Differential Town of Landover Hills

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 3.9% of fees.
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%	112 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	Provides a donation of \$10,000; more than 100% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	104 lights & signals/Population 1,786=5.8% per capita.

Municipal Tax Differential

City of Laurel

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 12.6% of fees.
Public Works Vehicles	100%	\$624,500 spent on public works vehicles.
Human Services		
Youth Services	100%	Provides 3 of the 6 youth services.
Housing and Community Development	100%	Provide all 4 services and 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	100%	Provides crossing guards 5 days per week.
Police Vehicles	100%	\$275,000 spent on police vehicles.
Fire Department		
Administrative Services	10%	Provide support and equipment.
Emergency Operations	10%	Emergency services provided 1-19 hours per week.
Debt	0%	No request submitted.
Volunteer Fire	100%	Provides a donation of \$269,600; more than 100% 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.
Debt	30%	Uses land for County library services.
Non-Departmental		
Street Lighting/Traffic Control	90%	1,763 lights & signals/Population 30,060=5.9% per capita.

Municipal Tax Differential

Town of Morningside

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 2.1% of fees.
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	80%	140 hours of patrol services provided per week.
Administration	80%	Provides 4 of the 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	Provides a donation of \$10,000; more than 100% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	100 lights & signals/Population 1,240=8.1% per capita.

Municipal Tax Differential City of Mount Rainier

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 20.7% of fees.
Public Works Vehicles	100%	\$27,350 spent on public works vehicles.
Human Services		
Youth Services	0%	No request submitted.
Housing and Community Development	100%	Provide all 4 services and 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$21,500 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	Does not provide any eligible services.
Debt	100%	Owns library building.
Non-Departmental		
Street Lighting/Traffic Control	30%	138 lights & signals/Population 8,333=1.7% per capita.

Municipal Tax Differential City of New Carrollton

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 5.9% of fees.
Public Works Vehicles	100%	\$45,000 spent on 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$125,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	10%	No request submitted. Provides a donation of \$7,000; 5-19% of the County rate.
Environmental Services		
Animal Management	40%	Provides 2 of the 5 services.
Animal Management Vehicles	0%	Does not provide any eligible services.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	905 lights & signals/Population 13,705=6.6% per capita.

Municipal Tax Differential Town of North Brentwood

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 5.6% of fees.
Public Works Vehicles	0%	No request submitted.
Human Services		
Youth Services	0%	No request submitted.
Housing and Community Development	0%	Does not provide any eligible services.
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.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	90%	Provides a donation of \$3,000; 90-99% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	59 lights & signals/Population 700=8.4% per capita.

Municipal Tax Differential Town of Riverdale Park

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides 2 of 3 services, offset by 8.0% of fees.
Public Works Vehicles	100%	\$68,344 spent on 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$246,876 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	Provides a donation of \$23,000; 30-39% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	480 lights & signals/Population 7,351=6.5% per capita.

Municipal Tax Differential City of Seat Pleasant

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 14.1% of fees.
Public Works Vehicles	100%	\$282,617 spent on public works vehicles.
Human Services		
Youth Services	0%	No request submitted.
Housing and Community Development	0%	Does not provide any eligible services.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	148 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$538,066 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	466 lights & signals/Population 4,721=9.9% per capita.

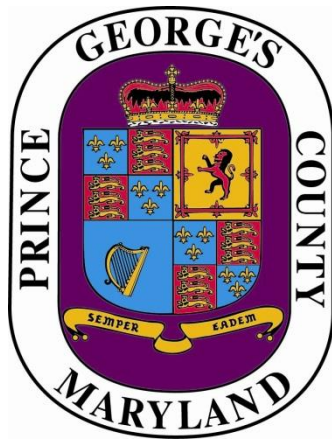
Municipal Tax Differential Town of University Park

Service Area	FY 2025	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 1.9% of fees.
Public Works Vehicles	100%	\$27,350 spent on 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%	168 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	100%	Provides crossing guards 5 days per week.
Police Vehicles	100%	\$68,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	50%	Provides a donation of \$13,500; 50-59% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	231 lights & signals/Population 2,454=9.4% per capita.

Municipal Tax Differential Town of Upper Marlboro

Service Area	FY 2025 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Provides all 3 services, offset by 3.2% of fees.
Public Works Vehicles	100%	\$54,500 spent on 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%	76 hours of patrol services provided per week.
Administration	100%	Provides all 5 administrative services.
Crossing Guards	0%	No request submitted.
Police Vehicles	100%	\$32,000 spent on police vehicles.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	100%	Provides a donation of \$15,000; more than 100% 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.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	112 lights & signals/Population 675=16.6% per capita.

The presentation of the
FY 2025 Municipal Tax Differential Program
to
Municipal representatives



Angela Alsobrooks
County Executive

Prepared by

Office of Management and Budget

October 5, 2023

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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 6, 2023**.
- 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 7, 2023**.

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, 2024**, otherwise the matters in dispute shall be submitted to an arbitration panel.

TAX DIFFERENTIAL CREDIT CATEGORIES

Each service category is defined by the County Budget document. The following service categories are eligible for a tax differential. Each category contains a brief description. A more detailed description of each service is provided in the Service Category Description section of this manual.

Public Works/Inspections

- **Engineering Services:** To be eligible for 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 have allocation 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

- **Volunteer Fire:** To be eligible for the volunteer fire credit, a municipality must provide administrative services to its volunteer fire companies and coordinate emergency operations for those volunteer fire companies. Credit is also applied for municipalities making monetary donations to volunteer fire companies.
- **Vehicles:** To receive this service credit, a municipality must use cash or be incurring debt service on fire buildings and fire vehicles. . 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

- **Library:** To receive credit for library service, the municipality must operate a library facility that replaces the need for all or part of a County library.
- **Debt:** To receive this credit, a municipality must provide a facility or pay the cost of a facility used by a County library or other library that replaces all or part of the need for County library service. Credit is also given for partial use of land or 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.

III. Tax Differential Calculation Process

The FY 2024 Approved Budget determines the FY 2025 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 2024 budget costs are reduced by non-property tax revenues directly related to services.
 - FY 2024 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs.
 - FY 2024 services which are provided countywide are eliminated.
 - FY 2024 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 2024 debt service and vehicle master lease costs are allocated to appropriate functional categories.
- Step 3. FY 2024 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2024 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
Department of the Environment					
Animal Management Services	10,166,700	\$ 0.99	\$ 29.37	\$ 0.41	\$ 1.08
Subtotal Dept. of the Environment	\$ 10,166,700	\$ 0.99	\$ 29.37	\$ 0.41	\$ 1.08

	Real Property	Personal Property
FY 2023 Tax Differential	7.0	18.0
FY 2024 Tax Differential	5.6	15.3
FY 2025 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	
Example real property assessed value	300,000	
Divided by 100	3,000	
County tax for sample home	3,000	
County tax rate less tax differential	0.94	
County tax less tax differential	2,832	
Savings to homeowner	168	

IV. Service Category Description

Source: Prince George's County FY 2024 Approved Operating Budget

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.

Staff from the Health Review Section review plans and perform inspections related to new well and septic systems, swimming pools and licensed food establishments.

Inspections

The 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. Currently, inspectors are enforcing 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 / 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 Community Development Block Grant 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 dispatches 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 division has 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 canines' 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

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 nineteen 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 I

Prince George's County, Maryland Countywide Cost Allocation Plan FY 2021 Indirect Cost Rates by Department (Total Costs)

Department	Indirect Cost Rate
Circuit Court	65.6%
State's Attorney	25.6%
Housing & Community Development	54.2%
Corrections	24.0%
Sheriff	26.8%
Police	14.8%
Fire	16.6%
Environment	30.5%
Permitting, Inspection & Enforcement	8.2%
Public Works and Transportation	40.6%
Family Services	61.1%
Health Department	43.2%
Homeland Security	20.6%
Social Services	149.6%
General Government	6.6%

Source: Maximus

II. Tax Differential Calculation Worksheets

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FY 2025 Tax Differential Calculation Worksheets
Worksheet 1

Function Dept./Activity	FY 2024 Approved Compensation	FY 2024 Approved Fringe Benefits	FY 2024 Approved Operating Expenses	FY 2024 Approved Capital Outlay	FY 2024 Approved Reconcilies	FY 2024 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
General Government									
Executive	\$7,896,400	\$2,423,400	\$1,082,700	\$0	\$0	\$11,402,500	6.6%	\$754,600	\$12,157,100
Legislative	17,562,300	5,134,500	8,552,000	29,400	-1,330,200	29,948,000	6.6%	1,981,900	31,929,900
Office of Ethics and Accountability	740,400	248,000	161,200	0	0	1,149,600	6.6%	76,100	1,225,700
Personnel Board	269,900	80,200	105,200	0	0	455,300	6.6%	30,100	485,400
Office of Finance	6,481,500	2,320,400	1,470,700	0	-4,390,400	5,882,200	6.6%	389,300	6,271,500
Office of Community Relations	3,861,200	1,339,800	1,016,200	0	0	6,217,200	6.6%	411,400	6,628,600
Office of Human Rights	1,243,000	475,100	1,279,000	0	0	2,997,000	6.6%	198,400	3,196,300
People's Zoning Counsel	0	0	250,000	0	0	250,000	6.6%	16,500	266,500
Office of Management & Budget	2,897,400	918,500	595,900	0	-206,900	4,204,900	6.6%	278,300	4,483,200
Board of License Commissioners	1,345,700	462,800	260,500	0	0	2,069,000	6.6%	136,900	2,206,000
Office of Law	6,668,300	2,200,600	641,800	0	-4,052,200	5,458,500	6.6%	361,200	5,819,700
Office of Human Resources Management	7,578,900	2,615,100	7,630,900	0	-5,617,300	12,207,200	6.6%	807,800	13,015,000
Office of Information Technology	0	0	0	0	0	0	6.6%	0	0
Board of Elections	5,956,700	1,370,000	4,382,200	0	0	11,708,900	6.6%	774,900	12,483,800
Police Accountability Board	450,900	147,900	580,700	0	0	1,179,500	6.6%	78,100	1,257,600
Administrative Charging Committee	631,700	227,400	231,300	0	0	1,090,400	6.6%	72,200	1,162,600
Office of Central Services	13,224,100	5,114,900	15,717,900	0	-1,870,500	32,186,300	6.6%	2,130,000	34,316,300
Total General Government	\$76,809,100	\$25,078,600	\$43,957,900	\$29,400	-\$17,467,500	\$128,407,500		\$8,497,700	\$136,905,200
Courts and Criminal/Civil Justice									
Circuit Court	\$13,430,100	\$4,821,400	\$4,532,600	\$0	\$0	\$22,784,100	65.6%	\$14,935,000	\$37,719,100
Orphan's Court	452,600	151,600	53,000	0	0	657,200	65.6%	430,800	1,088,000
Office of the State's Attorney	17,039,500	5,878,800	2,604,000	0	-215,800	25,306,500	25.6%	6,483,500	31,790,000
Office of the Sheriff	29,141,200	22,730,100	5,997,500	0	0	57,868,800	26.8%	15,479,900	73,348,700
Department of Corrections	56,118,500	32,674,800	17,811,100	275,000	-222,800	106,656,600	24.0%	25,618,900	132,275,500
Total Criminal/Civil Justice	\$116,181,900	\$66,256,700	\$30,998,200	\$275,000	-\$438,600	\$213,273,200		\$62,948,100	\$276,221,300
Public Safety									
Police Department									
Office of the Chief	18,741,700	10,268,000	39,161,100	0	-350,500	\$67,820,300	14.8%	\$10,023,800	\$77,844,100
Bureau of Patrol	96,227,200	79,777,200	816,600	0	0	176,821,000	14.8%	26,134,100	202,955,100
Bureau of Administration	20,461,500	21,740,200	1,938,200	0	0	44,139,900	14.8%	6,523,900	50,663,800
Bureau of Investigations and Forensic Science	43,062,200	16,720,000	3,087,100	0	0	62,869,300	14.8%	9,282,100	72,161,400
Bureau of Homeland Security & Intelligence	24,699,300	9,461,900	4,183,500	0	0	38,344,700	14.8%	5,667,300	44,012,000
Subtotal Police Department	\$203,191,900	\$137,967,300	\$49,186,500	\$0	-\$350,500	\$389,995,200		\$57,641,200	\$447,636,400
Fire/EMS Department									
Office of the Fire Chief	5,808,400	4,193,700	521,000	0	0	\$10,523,100	16.6%	\$1,751,000	\$12,274,100
Administrative Services Command	3,948,800	2,778,800	8,231,700	0	0	14,859,300	16.6%	2,472,600	17,331,900
Emergency Operations Command	112,063,300	74,378,000	1,059,000	0	0	187,500,300	16.6%	31,200,000	218,700,300
Support Services Command	12,071,400	8,715,600	6,536,700	0	0	27,323,700	16.6%	4,546,700	31,870,400
Volunteer Services Command	647,900	6,985,000	13,214,500	0	0	20,847,400	16.6%	3,469,000	24,316,400
Subtotal Fire Department	\$134,439,800	\$97,051,100	\$29,562,900	\$0	\$0	\$261,053,800		\$43,439,300	\$304,493,100
Volunteer Fire Commission									
Office of Homeland Security	1,896,400	660,100	1,573,500	\$0	\$0	\$4,130,000	20.6%	\$848,700	\$4,978,700
Administration	613,200	232,300	32,200	0	0	877,700	20.6%	180,400	1,058,100
Emergency Management Operations									
Public Safety Communications									
Police Dispatch	4,049,235	1,594,308	13,403	0	0	5,656,946	20.6%	1,162,500	6,819,446
Fire Dispatch	1,953,925	753,331	6,625	0	0	2,713,881	20.6%	557,700	3,271,581
911 Dispatch	7,976,240	2,592,211	39,792	0	0	10,598,243	20.6%	2,177,900	12,776,143
Other Communications	1,398,700	420,550	19,372,780	0	0	21,192,030	20.6%	4,355,000	25,547,030
Subtotal Public Safety Communications	15,378,100	5,350,400	19,432,600	0	0	40,161,100	20.6%	8,253,100	48,414,200
Subtotal Homeland Security	17,887,700	6,242,800	21,038,300	0	0	45,168,800		9,282,200	54,451,000
Total Public Safety	\$355,519,400	\$241,261,200	\$99,767,700	\$0	-\$350,500	\$696,217,800		\$110,362,700	\$806,580,500

Function Dept./Activity	FY 2024 Approved Compensation	FY 2024 Approved Fringe Benefits	FY 2024 Approved Operating Expenses	FY 2024 Approved Capital Outlay	FY 2024 Approved Recoveries	FY 2024 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
Public Works and the Environment									
Soil Conservation District	\$1,482,200	\$522,700	\$119,800	\$0	-\$2,124,700	\$0	0.0%	\$0	\$0
Department of the Environment									
Office of the Director	\$2,186,400	\$1,361,700	\$383,800	\$151,000	-\$2,939,300	\$1,143,600	30.5%	\$348,600	\$1,492,200
Strategic Services	2,065,300	856,700	428,500	0	-3,030,600	319,900	30.5%	97,500	417,400
Animal Management	4,671,900	1,561,300	1,615,200	20,000	0	7,868,400	30.5%	2,398,300	10,266,700
Subtotal Environment	\$8,923,600	\$3,779,700	\$2,427,500	\$171,000	-\$5,969,900	\$9,331,900		\$2,844,400	\$12,176,300
Department of Public Works & Transportation									
Office of the Director	\$1,145,700	\$389,400	\$393,300	\$0	-\$1,167,500	\$760,900	40.6%	\$308,800	\$1,069,700
Highway Maintenance	8,381,000	3,779,300	20,400,200	525,000	-16,773,900	16,311,600	40.6%	6,619,200	22,930,800
Office of Administrative Services	1,121,800	531,900	984,200	0	-969,000	1,668,900	40.6%	677,200	2,346,100
Transportation	6,048,500	2,376,500	49,546,000	12,158,400	-67,952,900	2,176,500	40.6%	883,200	3,059,700
Project Management	4,954,600	1,648,600	346,700	0	-6,405,100	544,800	40.6%	221,100	765,900
Subtotal Public Works & Transportation	\$21,651,600	\$8,725,700	\$71,670,400	\$12,683,400	-\$93,268,400	\$21,462,700		\$8,709,500	\$30,172,200
Department of Permitting, Inspections & Enforcement									
Office of the Director	\$4,716,800	\$1,801,800	\$5,146,600	\$0	-\$3,014,300	\$8,650,900	8.2%	\$712,000	\$9,362,900
Permitting and Licensing	3,579,300	1,367,300	547,900	0	-3,012,100	2,482,400	8.2%	204,300	2,686,700
Site/Road Plan Review	4,242,200	1,620,500	457,400	0	-5,375,700	944,400	8.2%	77,700	1,022,100
Building Plan Review	2,579,300	985,300	1,173,600	0	-2,764,800	1,973,400	8.2%	162,400	2,135,800
Inspections	6,516,600	2,481,800	2,015,100	0	-6,300,600	4,712,900	8.2%	387,900	5,100,800
Enforcement	6,701,500	2,529,400	2,879,100	0	0	12,110,000	8.2%	996,700	13,106,700
Subtotal Permitting, Inspection & Enforcement	\$28,335,700	\$10,786,100	\$12,219,700	\$0	-\$20,467,500	\$30,874,000		\$2,541,000	\$33,415,000
Total Public Works, Permitting, & the Environment	\$60,393,100	\$23,814,200	\$86,437,400	\$12,854,400	-\$121,830,500	\$61,668,600		\$14,094,900	\$75,763,500
Education & Library									
Board of Education	\$1,703,678,100	\$562,020,700	\$500,448,200	\$33,894,400	\$0	\$2,800,041,400	0.0%	\$0	\$2,800,041,400
Community College	77,946,800	19,887,000	31,932,000	1,798,700	0	131,564,500	0.0%	0	131,564,500
Memorial Library	22,596,100	5,762,000	9,652,400	100,000	0	38,110,500	0.0%	0	38,110,500
Total Education & Library	\$1,804,221,000	\$587,669,700	\$542,032,600	\$35,793,100	\$0	\$2,969,716,400		\$0	\$2,969,716,400
Human Services									
Health Department	\$20,692,000	\$7,904,300	\$9,548,300	\$0	-\$2,836,800	\$35,307,800	43.2%	\$15,256,500	\$50,564,300
Department of Social Services	3,000,400	765,100	5,953,600	0	0	9,719,100	149.6%	14,539,800	24,258,900
Department of Family Services (w/o Aging Division)	3,033,000	1,053,300	2,796,900	0	0	6,883,200	61.1%	4,204,900	11,088,100
Administration for Children, Youth and Families	0	0	555,000	0	0	555,000	61.1%	339,000	894,000
Housing & Community Development	3,505,300	1,184,700	1,161,500	0	0	5,851,500	54.2%	3,172,700	9,024,200
Total Human Services	\$30,230,700	\$10,907,400	\$20,015,300	\$0	-\$2,836,800	\$58,316,600		\$37,512,900	\$95,829,500
Non-Departmental									
Debt Service	\$0	\$0	\$174,502,400	\$0	\$0	\$174,502,400	0.0%	\$0	\$174,502,400
Street Lighting/Traffic Signal	0	0	1,900,000	0	0	1,900,000	0.0%	0	1,900,000
Transfers & Grants	0	0	48,409,000	0	0	48,409,000	0.0%	0	48,409,000
Other	0	0	158,121,100	0	0	158,121,100	0.0%	0	158,121,100
Contingencies	1,600,000	1,500,000	0	0	0	3,100,000	0.0%	0	3,100,000
Total Non-Dept.	\$1,600,000	\$1,500,000	\$382,932,500	\$0	\$0	\$386,032,500		\$0	\$386,032,500
Grand Total General Fund	\$2,444,955,200	\$956,487,800	\$1,206,161,600	\$48,951,900	-\$142,923,900	\$4,513,632,600		\$233,416,300	\$4,747,048,900

Source: FY 2024 Approved Operating Budget

**FY 2025 Tax Differential Calculation Worksheets
Worksheet 2**

Appendix II

Function Dept./Activity	In-House Operating	External Service	Services Dept. A.G.	(Rev. Adj.)	Net Service	Service Countywide	Eligible Service	Real Property Tax Rate Differential	\$10,245,304 \$ 346,142		Real Property Actual Percent	Personal Property Actual Percent		
									Personal Property Tax Rate Equivalent	Service Is Equivalent				
General Government														
Executive	\$12,157,100		\$0		\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Legislative	31,929,900		0	29,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Ethics and Accountability	1,225,700		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Personnel Board	485,400		0	155,900	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Finance	6,271,500		0	6,629,600	6,629,600	6,629,600	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Community Relations	0		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Human Rights	3,198,300		0	250,000	16,500	16,500	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Peoples Zoning Counsel	0		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Management & Budget	4,483,200		0	3,517,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Board of License Commissioners	0		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Law	5,819,700		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Human Resources Management	13,015,000		0	340,500	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Information Technology	0		0	4,500	12,479,300	12,479,300	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Board of Elections	0		0	0	1,257,600	1,257,600	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Police Accountability Board	1,162,600		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Administrative Charging Committee	0		0	2,500,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Office of Central Services	34,316,300		0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%	
Total General Government	\$114,062,700	\$22,842,500	\$0	\$6,796,900	\$20,382,000	\$20,382,000	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Courts and Criminal/Civil Justice														
Circuit Court	\$0		\$0	\$975,200	\$36,743,900	\$36,743,900	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Openers' Court	0		0	1,088,000	1,088,000	1,088,000	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Office of the State's Attorney	0		0	31,790,000	31,790,000	31,790,000	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Office of the Sheriff	0		0	2,000,000	71,348,700	71,348,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Department of Corrections	0		0	160,000	132,115,500	132,115,500	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Total Criminal Justice	\$0	\$276,221,300	\$0	\$3,135,200	\$73,086,100	\$73,086,100	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	40.87%	3.67%
Public Safety														
Police Department														
Office of the Chief	\$0		\$0	15,997,000	\$77,844,100	\$77,844,100	0	\$0,1825	\$5,4012	\$0,0746	\$0,1882	\$0,1882	40.87%	3.67%
Bureau of Patrol	0		245,678,697	0	186,958,100	186,958,100	0	\$0,0495	\$1,4637	\$0,0202	\$0,0537	\$0,0537	40.87%	3.67%
Bureau of Administration	0		61,328,916	0	50,663,800	50,663,800	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Bureau of Investigations and Forensic Science	0		87,351,925	0	72,161,400	72,161,400	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Bureau of Homeland Security & Intelligence	0		53,276,862	0	41,012,000	41,012,000	0	\$0,0029	\$0,0959	\$0,0012	\$0,0032	\$0,0032	40.87%	3.67%
Subtotal Police Department	\$0	\$447,636,400	\$447,636,400	\$15,997,000	\$431,639,400	\$191,045,500	\$20,593,900	\$0,2349	\$6,9598	\$0,0960	\$0,2551	\$0,2551	40.87%	3.67%
Fire Department														
Office of the Fire Chief	\$0		\$0	\$12,274,100	\$12,274,100	\$12,274,100	\$0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Administrative Services Command	0		18,059,893	0	17,331,900	17,331,900	0	\$0,0169	\$0,5007	\$0,0069	\$0,0184	\$0,0184	40.87%	3.67%
Emergency Operations Command	0		227,866,388	0	188,117,500	188,117,500	0	\$0,1836	\$5,4347	\$0,0750	\$0,1985	\$0,1985	40.87%	3.67%
Support Services Command	0		33,209,055	1,628,000	30,242,400	30,242,400	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Volunteer Services Command	0		25,337,764	0	24,316,400	24,316,400	0	\$0,0023	\$0,0725	\$0,0097	\$0,0258	\$0,0258	40.87%	3.67%
Subtotal Fire Department	\$0	\$304,493,100	\$304,493,100	\$32,210,800	\$72,282,300	\$30,242,400	\$29,765,800	\$0,2342	\$5,9354	\$0,0916	\$0,2437	\$0,2437	40.87%	3.67%
Volunteer Fire														
Homeland Security Administration	\$0		\$0	\$0	\$4,978,700	\$4,978,700	\$0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Emergency Management Operations	0		1,164,593	0	1,058,100	1,058,100	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Public Safety Communications														
Police dispatch	0		15,453,675	12,286,200	3,167,472	0	3,167,472	\$0,0011	\$0,0915	\$0,0013	\$0,0014	\$0,0014	40.87%	3.67%
Fire dispatch	0		7,413,495	5,893,797	1,519,698	0	1,519,698	\$0,0015	\$0,0469	\$0,0006	\$0,0016	\$0,0016	40.87%	3.67%
911 dispatch	0		0	0	0	0	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Other communications	0		25,547,030	0	25,547,030	25,547,030	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	\$0,0000	40.87%	3.67%
Subtotal Public Safety Communications	0		48,414,200	18,180,000	30,234,200	4,687,170	4,687,170	\$0,0046	\$0,1354	\$0,0046	\$0,0050	\$0,0050	40.87%	3.67%
Subtotal Homeland Security	\$0	\$54,451,000	\$54,451,000	\$18,180,000	\$36,271,000	\$31,583,630	\$4,687,170	\$0,0046	\$0,1354	\$0,0046	\$0,0050	\$0,0050	40.87%	3.67%
Total Public Safety	\$0	\$606,580,500	\$606,580,500	\$66,387,800	\$740,192,700	\$252,871,730	\$475,046,870	\$0,4637	\$13,0216	\$0,1895	\$0,5038	\$0,5038	40.87%	3.67%

Function Dept./Activity	In-House Operating	External Service	Services Dept. Adj.	(Rev. Adj.)	Net Service	Service Countywide	Eligible Service	Real Property Tax Rate* Differential	Personal Property Tax Rate** Equivalent	Service Is Equivalent	Real Property Actual Percent	Personal Property Actual Percent
Public Works and the Environment												
Soil Conservation District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Department of the Environment												
Office of the Director	\$0	\$1,482,200	\$0	\$0	\$1,482,200	\$1,482,200	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Strategic Services	0	417,400	475,696	155,300	262,100	\$262,100	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Animal Management	0	10,266,700	11,700,604	100,000	10,166,700	0	10,166,700	\$0.0099	\$0.2937	\$0.0040	40.87%	3.67%
Subtotal Environment	\$0	\$12,176,300	\$12,176,300	\$255,300	\$11,921,000	\$11,754,300	\$10,166,700	\$0.0099	\$0.2937	\$0.0040	40.87%	3.67%
Department of Public Works & Transportation												
Office of the Director	\$0	\$1,069,700	\$0	\$0	\$1,069,700	\$1,069,700	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Highway Maintenance	0	22,930,800	23,773,651	205,600	22,725,200	22,725,200	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Office of Administrative Services	0	2,946,100	2,432,334	0	2,946,100	2,946,100	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Transportation	0	3,059,700	3,172,163	0	3,059,700	3,059,700	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Project Management	0	765,900	794,052	0	765,900	765,900	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Subtotal Public Works & Transportation	\$0	\$30,172,200	\$30,172,200	\$205,600	\$29,966,600	\$29,966,600	\$0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Department of Permitting, Inspections & Enforcement												
Office of the Director	\$0	\$9,362,900	\$9,707,045	37,862,800	0	\$9,362,900	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Permitting and Licensing	0	2,086,700	2,785,453	0	1,022,100	0	1,022,100	\$0.0010	\$0.0295	\$0.0004	40.87%	3.67%
Site/Road Plan Review	0	1,022,100	1,059,669	0	2,135,800	2,135,800	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Building Plan Review	0	5,100,800	5,288,286	426,200	4,674,600	4,674,600	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Inspections	0	13,106,700	13,588,454	1,537,099	11,569,601	11,569,601	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Enforcement	0	\$33,415,000	\$34,643,212	\$39,826,089	\$28,765,001	\$27,742,901	\$1,022,100	\$0.0010	\$0.0295	\$0.0004	40.87%	3.67%
Subtotal Permitting, Inspections & Enforcement	\$0	\$75,763,500	\$76,991,712	\$40,286,899	\$70,652,601	\$59,463,901	\$11,188,900	\$0.0109	\$0.3232	\$0.0044	40.87%	3.67%
Total Public Works, Permitting, & Environment	\$0	\$2,800,041,400	\$2,800,041,400	\$2,800,041,400	\$2,800,041,400	\$2,800,041,400	\$0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Education & Library												
Board of Education	0	131,564,500	0	9,553,800	28,556,700.0	131,564,500	28,556,700	\$0.0279	\$0.8250	\$0.0114	40.87%	3.67%
Community College	0	38,110,500	0	0	0	38,110,500	0	\$0.0279	\$0.8250	\$0.0114	40.87%	3.67%
Memorial Library	0	\$2,968,716,400	\$0	\$9,553,800	\$2,960,162,600	\$2,951,605,900	\$28,556,700	\$0.0279	\$0.8250	\$0.0114	40.87%	3.67%
Total Education & Library	\$0	\$3,807,265,400	\$3,809,601,200	\$19,107,600	\$3,790,500,000	\$3,783,168,400	\$28,556,700	\$0.0279	\$0.8250	\$0.0114	40.87%	3.67%
Human Services												
Health Department	\$0	\$50,564,300	\$0	\$19,428,100	\$37,136,200	\$37,136,200	\$0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Social Services	0	24,258,900	0	100,000	24,158,900	24,158,900	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Family Services (w/o CYF)	0	11,088,100	0	0	11,088,100	11,088,100	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Administration for Children, Youth and Families	0	894,000	0	0	894,000	894,000	0	\$0.0009	\$0.0258	\$0.0004	40.87%	3.67%
Housing & Community Development	0	9,024,200	0	400,000	8,624,200	8,624,200	0	\$0.0084	\$0.2482	\$0.0034	40.87%	3.67%
Total Human Services	\$0	\$96,829,500	\$0	\$19,928,100	\$81,901,400	\$77,383,200	\$9,518,200	\$0.0083	\$0.2750	\$0.0038	40.87%	3.67%
Non-Departmental												
Debt Service	\$0	\$74,502,400	\$9,417,800	\$165,084,600	\$174,466,500	\$174,466,500	\$47,638,100	\$0.0465	\$1.3763	\$0.0190	40.87%	3.67%
Street Lighting/Traffic Signal	0	1,900,000	0	0	1,900,000	1,900,000	0	\$0.0019	\$0.0549	\$0.0008	40.87%	3.67%
Grants and Transfers	0	48,409,000	0	0	48,409,000	48,409,000	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Other	0	158,121,100	717,470	157,403,630	157,403,630	157,403,630	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Contingencies	0	3,100,000	0	0	3,100,000	3,100,000	0	\$0.0000	\$0.0000	\$0.0000	40.87%	3.67%
Total Non-Departmental	\$0	\$288,022,500	\$10,135,270	\$375,897,230	\$396,057,900	\$396,359,130	\$49,538,100	\$0.0464	\$1.4312	\$0.0198	40.87%	3.67%
Grand Total General Fund	\$114,062,700	\$4,632,986,200	\$883,572,212	\$150,224,089	\$4,522,274,631	\$3,898,151,861	\$573,848,670	\$0.5602	\$15.8760	\$0.2289	40.87%	3.67%

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

FY 2025 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)	\$61,821,900	\$31,426,800	\$93,248,700	-\$47,344,700		\$45,904,000		\$10,245,304	\$346,142		
Schools (Q-bonds)	3,149,700	0	3,149,700			3,149,700					
Mass Transit	704,200	55,100	759,300	-759,300		0					
Roads	37,708,300	18,419,600	56,127,900			56,127,900	56,127,900	\$0.0546	\$1.6215	\$0.0225	\$0.0598
Public Buildings	23,994,700	13,493,700	37,488,400			37,488,400					
Fire	4,604,700	2,191,300	6,796,000			6,796,000	6,796,000	\$0.0066	\$0.1963	\$0.0027	\$0.0072
Community College	7,886,700	4,510,300	12,397,000			12,397,000					
Correctional Facilities	3,605,300	1,703,900	5,309,200			5,309,200					
Library	7,018,400	4,195,300	11,213,700			11,213,700	11,213,700	\$0.0109	\$0.3240	\$0.0045	\$0.0120
Health	1,821,800	1,659,600	3,481,400			3,481,400					
Police	5,927,400	2,742,400	8,669,800			8,669,800					
Hospital		0	0			0					
MILA Debt		0	0			0					
Local Government Insurance Trust (LGIT) Debt		0	0			0					
Current Year Bond Sale/Refinancing	0	8,349,700	8,349,700			8,349,700					
IRS Subsidy			0		-1,114,100	-1,114,100					
Bond Premiums					-6,188,600	-6,188,600					
GRAND TOTAL	\$158,243,100	\$88,747,700	\$246,990,800	-\$48,104,000	-\$7,302,700	\$191,584,100	\$74,137,600	\$0.0723	\$2.1418	\$0.0297	\$0.0790

Source: FY 2024 Approved Operating Budget

**FY2025 Tax Differential Calculation Worksheets
Worksheet 4**

Revenue Offsets

Agency	Description	Total
County Council		
	Zoning Fees-Board of Appeals	\$29,000
	Subtotal	\$29,000
Office of Finance		
	Tax Collection (MNCPPC)	\$34,400
	Telecommunications Tax	121,500
	Subtotal	\$155,900
People's Zoning Counsel		
	MNCPPC	\$250,000
	Subtotal	\$250,000
Office of Information Technology		
	GIS (MNCPPC)	\$340,500
	Subtotal	\$340,500
Board of Elections		
	Sale of Voter Material	\$4,500
	Subtotal	\$4,500
Office of Central Services		
	Property Revenue	\$2,500,000
	Subtotal	\$2,500,000
Board of License Commissioners		
	Liquor Licenses	\$3,517,000
	Subtotal	\$3,517,000
Circuit Court		
	Bail Bondsman	\$112,500
	Circuit Court Marriage Certificate	8,700
	Court Appearance Fees	120,000
	Jury Fees Reimbursement	734,000
	Miscellaneous	0
	Subtotal	\$975,200
Office of the Sheriff		
	Circuit Court & District Court	\$340,000
	Evictions Revenue	1,300,000
	Miscellaneous Fees	360,000
	Subtotal	\$2,000,000
Department of Corrections		
	Community Service Program Fees	\$160,000
	Subtotal	\$160,000

Police			
	Contractual Police Services	\$700,000	
	Speed Cameras	2,555,000	
	State Police Aid Grant	<u>12,742,000</u>	
	Subtotal		\$15,997,000
Fire			
	Contractual Fire Services	\$683,000	
	Fees for Emerg. Transp. & Related Svcs (General)	19,481,244	
	Fees for Emerg. Transp. & Related Svcs (Volunteer)	11,101,556	
	Misc. Sales	0	
	Speed Cameras	<u>945,000</u>	
	Subtotal		\$32,210,800
Homeland Security			
	9-1-1 Fees	<u>\$18,180,000</u>	
	Subtotal		\$18,180,000
Environment			
	Animal Registrations (licenses)		
	Animal Licenses	\$100,000	
	Water and Sewer Planning (MNCPPC)	<u>155,300</u>	
	Subtotal		\$255,300
Public Works			
	Engineering (M-NCPPC)	<u>\$205,600</u>	
	Subtotal		\$205,600
Permitting, Inspections and Enforcement			
	Building/Grading Permits	\$28,300,000	
	Business Licenses	3,195,000	
	Business Licenses (Other)	1,192,500	
	Enforcement (MNCPPC)	1,537,099	
	Permits/Licenses/Inspections (MNCPPC)	376,200	
	Short Term Rental	50,000	
	Street Use Permits	<u>5,175,300</u>	
	Subtotal		\$39,826,099
Health Department			
	Health Fees	\$2,000,000	
	Health Permits	2,288,900	
	State Health Grant	<u>9,139,200</u>	
	Subtotal		\$13,428,100
Department of Social Services			
	State Grant	<u>\$100,000</u>	
	Subtotal		\$100,000
Housing and Community Development			
	Redevelopment Division (M-NCPPC)	<u>400,000</u>	
	Subtotal		\$400,000

Debt Service			
	Transit	\$759,300	
	Highway User	8,658,500	
	Subtotal		\$9,417,800
Non-Departmental			
	Economic Development Corp. (MNCPPC)	\$250,400	
	Hotel Tax	467,070	
	Public Safety Surcharge	<u>0</u>	
	Subtotal		\$717,470
Total Offsets			\$153,778,169
Net GF Revenues			\$2,417,788,031
Real Property Taxes			\$993,406,000
Real Property Tax Share			41.1%
Personal Property Taxes			\$89,200,000
Personal Property Tax Share			3.7%
Total Property Taxes			\$1,082,606,000
Total Property Tax Share			100.0%

Calculation of Worksheets

SOURCE: FY 2024 APPROVED OPERATING BUDGET

**FY 2025 Tax Differential Calculation Worksheets
Worksheet 5**

Vehicle Master Lease Debt Service

				\$10,245,304		\$346,142		
	Principal	Interest	Total	Equivalent	Equivalent	Actual	Actual	
				Tax Rate (Real)	Tax Rate (Personal)	Rate (Real)	Rate (Personal)	
Public Works	3,662,768	287,691	3,950,459	\$0.0039	\$0.1141	\$0.0016	\$0.0042	
Fire	8,098,697	1,111,584	9,210,281	\$0.0090	\$0.2661	\$0.0037	\$0.0098	
Police	7,616,455	1,476,433	9,092,889	\$0.0089	\$0.2627	\$0.0037	\$0.0097	
Animal Management	150,327	17,264	167,590	\$0.0002	\$0.0048	\$0.0001	\$0.0002	
Grand Total	\$19,528,248	\$2,892,971	\$22,421,219	\$0	\$1	\$0	\$0	\$0

Source: FY 2024 Approved Operating Budget

FY 2024 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 6

Personal Property
Tax Rate

\$2.50

	FY 2024 Utility	FY 2024 Business	FY Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield
Berwyn Hgts.	14,759,080	3,018,750	17,777,830	0.328	2.172	386,134
Bladensburg	10,813,560	16,752,660	27,566,220	0.304	2.196	605,354
Bowie	58,416,250	85,754,530	144,170,780	0.348	2.152	3,102,555
Brentwood	3,025,890	2,033,270	5,059,160	0.189	2.311	116,917
Capitol Hgts.	6,036,520	13,139,700	19,176,220	0.310	2.190	419,959
Cheverly	13,481,520	3,835,080	17,316,600	0.292	2.208	382,351
College Park	46,913,820	45,977,110	92,890,930	0.095	2.405	2,234,027
Cohmar Manor	1,517,300	941,030	2,458,330	0.264	2.236	54,968
Cottage City	2,118,450	2,249,580	4,368,030	0.214	2.286	99,853
District Hts.	6,020,020	2,031,050	8,051,070	0.309	2.191	176,399
Eagle Harbor	202,630	300	202,930	0.004	2.496	5,065
Edmonston	1,814,860	5,418,750	7,233,610	0.228	2.272	164,348
Fairmount Heights	1,591,810	284,410	1,876,220	0.169	2.331	43,735
Forest Hgts.	3,296,530	1,062,660	4,359,190	0.261	2.239	97,602
Glenarden	3,474,960	7,355,260	10,830,220	0.285	2.215	239,889
Greenbelt	21,497,500	52,256,360	73,753,860	0.336	2.164	1,596,034
Hyattsville	42,213,890	52,801,030	95,014,920	0.333	2.147	2,039,970
Landover Hills	2,102,250	1,690,460	3,792,710	0.215	2.285	86,663
Laurel	32,590,780	58,303,140	90,893,920	0.404	2.096	1,905,137
Morningside	1,383,160	904,840	2,288,000	0.211	2.289	52,372
Mount Rainier	4,362,540	2,396,780	6,759,320	0.335	2.165	146,339
New Carrollton	6,861,750	10,474,030	17,335,780	0.324	2.176	377,227
N. Brentwood	678,270	289,020	967,290	0.010	2.490	24,086
Riverdale Park	12,395,010	11,775,060	24,170,070	0.287	2.213	534,884
Seat Pleasant	5,228,290	2,626,890	7,855,180	0.309	2.191	172,107
University Park	2,517,600	180,040	2,697,640	0.325	2.175	58,674
Upper Marlboro	29,246,760	5,262,370	34,509,130	0.165	2.335	805,788
Unincorporated area	1,536,000,000	1,288,282,510	2,824,282,510	0.000	2.500	70,607,063
TOTAL	1,870,561,000	1,677,096,670	3,547,657,670			86,535,500

FY 2024 personal property tax yield total

\$1,024,530,382

FY 2024 real property tax yield total
From FY 2024 Constant Yield Tax Rate Report to Treasurer

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

III. FY 2025 Municipal Tax Differential Request Form

Municipality: **Municipality**

Appendix III

Calculation Source: Prince George’s County FY 2024 Approved Operating Budget and Municipality FY 2024 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 2024 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 2025 decision. All rates are in cents.
- (5) Please submit the completed form via email to Shanai Jordan at srjordan@co.pg.md.us by **Monday, November 6, 2023**. 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: Shanai Jordan, 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
Shanai Jordan Budget Analyst 301-952-3307

Preparer Name Click here to enter text.
Title Click here to enter text.
Municipality **Municipality**
Mailing Address Click here to enter text.
Phone Click here to enter text.
Email Address Click here to enter text.
Date Click here to enter a date.

Municipality: Municipality

Service Category	County Real Property Tax Rate Equivalent (a)	County Personal Property Tax Rate Equivalent (b)	Degree of Service Provided by Municipality in lieu of County (c)	Real Property Tax Differential Rate (d) = (a) x (c)	Personal Property Tax Differential Rate (e) = (b) x (c)
Public Works/Permitting/Inspections					
Engineering	0.04	0.11	Percentage	0.00	0.00
Debt	2.40	6.37	Percentage	0.00	0.00
Subtotal	2.44	6.48		0.00	0.00
Human Services					
Youth Services	0.04	0.09	Percentage	0.00	0.00
Housing & Community Development	0.34	0.91	Percentage	0.00	0.00
Subtotal	0.38	1.00		0.00	0.00
Community Safety					
Homeland Security – Public Safety Communications					
Police Dispatch	0.13	0.34	Percentage	0.00	0.00
Police					
Patrol Services	7.46	19.82	Percentage	7.46	19.82
Administration	2.02	5.37	Percentage	2.02	5.37
Crossing Guards	0.12	0.32	Percentage	0.12	0.32
Debt	0.00	0.01	Percentage	0.00	0.01
Subtotal	9.60	25.52		9.60	25.52
Fire					
Administrative Services	0.69	1.84	Percentage	0.00	0.00
Emergency Operations	7.50	19.95	Percentage	0.00	0.00
Debt	0.64	1.70	Percentage	0.00	0.00
Subtotal	8.83	23.49		0.00	0.00
Volunteer Fire	0.97	2.58	Percentage	0.00	0.00
Environmental Services					
Animal Management	0.40	1.08	Percentage	0.00	0.00
Debt	0.01	0.02	Percentage	0.00	0.00
Subtotal	0.41	1.10		0.00	0.00
Library					
Library	1.14	3.03	Percentage	0.00	0.00
Debt	0.45	1.19	Percentage	0.00	0.00
Subtotal	1.59	4.22		0.00	0.00
Non-Departmental					
Street Lighting/Traffic Signal	0.08	0.20	Percentage	0.00	0.00
Grand Total	24.43	64.93		9.60	25.52

FY 2025 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 No
 - b. Inspections and code enforcement of buildings Yes No
 - c. Construction or resurfacing of roads Yes No

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 2024 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 2024 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 2024 Public Works budget	0
FY 2024 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 2024 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2024: [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 2024 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 2024 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 2024 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.

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 theyour 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 2024 budget: [Click here to enter text.](#)

If paying cash please note the dollar amount and number of vehicles that will be purchased in FY 2024: [Click here to enter text.](#)

Volunteer Fire

14. Please describe the management, financial and support functions, if any, provided to the volunteer fire department. [Click here to enter text.](#)

15. Does the municipality cover the costs of personnel equipment and training?
Yes No

If yes, please specify the amount of funding _____

16. Does the volunteer fire department coordinate its firefighters, paramedics, and volunteers in any of the following activities?

- a. Advanced emergency medical services response
- b. Fire/EMS operations response
- c. Technical rescues and/or hazardous materials response

17. Does the municipality coordinate emergency operations for its volunteer fire companies? Yes No

How many hours a week are these services provided? Choose an item.

How many days per week are these services provided? Choose an item.

18. 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	!Zero Divide

Fire Department Facilities, Vehicles and Equipment

19. 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

20. 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 2024 Budget Amount. [Click here to enter text.](#)

Animal Control Vehicles

21. 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 2024 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2024: [Click here to enter text.](#)

Education/Library

Library

22. 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 2024 Budget Amount. [Click here to enter text.](#)

Debt

23. 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.](#)

24. 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

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

26. 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	!Zero Divide

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

Preparer Name [Click here to enter text.](#) **Title** [Click here to enter text.](#)
Mailing Address [Click here to enter text.](#) **Phone** [Click here to enter text.](#)
Email Address [Click here to enter text.](#) **Date** [Click here to enter a date.](#)