

## M E M O R A N D U M

May 10, 2001

TO: County Council

FROM: <sup>CHL</sup>  
Charles H. Sherer, Legislative AnalystSUBJECT: Recommendation from the Management and Fiscal Policy  
Committee regarding the Executive's amendment to the FY 02  
Operating Budget for the Municipal Tax Duplication NDA for  
Takoma Park regarding police services (\$139,870) *Issue: put on  
recon list or not.*

**Committee recommendation** The Committee met on May 8, 2001. Mrs. Praisner and Mr. Andrews recommend putting this item on the reconciliation list, to give time for further consideration, although they were not persuaded at the Committee meeting that the Council should approve it. Mr. Denis would not put it on the reconciliation list. The Committee requested Executive staff and the City to prepare a signed agreement specifying exactly what is being proposed for the Committee to review before presenting this item to the Council (©18).

**Background on Municipal Tax Duplication** This account is authorized by chapter 30A of the County code. It reimburses municipalities for services they provide instead of the County. The amount of reimbursement is the amount the County estimates is saved by not having to provide the service. The County, not the municipalities, calculates how much the County saves. The amount the County saves is the total cost saved, less any non County revenue associated with the service. Note that the County does not reimburse for services that the municipality provides but the County does not provide, because the County does not save anything. The County does not reimburse the municipalities' costs of providing the services. Instead, as stated above, the County reimburses the net cost the County would incur if the County provided the services.

Last year, the budget for Municipal Tax Duplication should have been reduced in May 2000 from the Executive's March 15, 2000 budget. The amount of reduction would have been \$282,040, [from \$5,082,870 to \$4,800,830] because the March 15 budget reimbursed twice for some road-related costs, and because the average police salary used to calculate the reimbursement for Takoma Park was too high. With regard to the police reimbursement to Takoma Park, the County was reimbursing the City for Police Officer III positions. This **overstates** the cost the County would incur if it provided police services to the City, because the County would use a combination of POs I, II, and III.

Of the \$282,040 reduction, \$196,220 would have been reduced from the \$1.9 million payment to Takoma Park. On May 11, 2000 OMB staff told Council staff that Takoma Park had already developed their FY 01 operating budget assuming the higher amount. Because of the impact this potential reduction would have had on the City's budget, OMB staff and Council staff proposed the following solution. The City Manager agreed by telephone on May 11. The Committee and Council later agreed.

- Add \$196,220 to the FY 01 reimbursement to Takoma Park, which gives the City that much more than calculated by the formula.
- Reduce the FY 02 and FY 03 reimbursement to Takoma Park by \$98,110 each year to repay the County for the over payment in FY 01, with no interest charged.

**Executive amendment** On April 23, 2001, the Executive recommended a number of amendments to his March 15, 2001 budget for FY 02. One of the amendments was to **increase** the payment to Takoma Park by \$139,870. The result is that Takoma Park would not be repaying the FY 02 advance of \$98,110, plus they would get an additional payment of \$41,760 beyond the amount required by the formula.

The City states that the County should not have changed the calculation (©2-9), from reimbursing for the cost of all PO IIIs, to reimbursing for the cost of a mix of POs I, II, and III. However, the resolution the Council approved on September 10, 1996 regarding municipal tax duplication (#13-650) states that "Reimbursements will be based upon the net County property tax supported expenditures." (©1). There is no written guidance or agreement that requires the County to reimburse the City for the cost of all PO IIIs, nor is the County required to get the City's agreement or approval of the County's estimate.

Resolution No.: 13-650

Introduced: Sept. 10, 1996

Adopted: Sept. 10, 1996

COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND

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By: County Council

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Subject: County Reimbursements under the Montgomery County Municipal Revenue Program - Task Force Report and Recommendations

Background

1. Chapter 30A of the Montgomery County Code (1994) provides for a program which reimburses municipalities and special taxing districts for those public services provided by the municipalities which would otherwise be provided by the County.
2. Reimbursements under Chapter 30A have been made pursuant to a procedure established under Resolution 8-2222, dated October 17, 1978, which was revised and supplemented by Resolution 9-1752, dated April 27, 1982.
3. In March 1995 County Executive Douglas M. Duncan appointed County and municipal representatives to serve on the Montgomery County Task Force to Study the Municipal Tax Duplication Reimbursement Program. This Task Force was charged with reviewing the procedures and formulas used to determine the amount of the reimbursements and with making recommendations to improve these procedures and formulas.
4. The Task Force submitted its Final Report and recommendations, a copy of which is attached, to County Executive Douglas M. Duncan, on June 5, 1996.
5. The goals of the Task Force were to determine:
  - a. Whether the complex formulas used to calculate the reimbursements could be simplified;
  - b. Whether reimbursements could be made in a way that would provide greater

Even if there were such an agreement, it would not be consistent with the resolution or with the Final Report from the Tax Duplication Task Force, which the Council accepted in the resolution, which states that “The Task Force agreed that the basis for the reimbursement program should be the amount the County would spend to provide a duplicated service...”. This amount would be the cost for a mix of POs I, II, and III, not all PO IIIs. The County should reimburse the City the amount the County saves as a result of not providing police services to the City, neither more nor less.

The City also would like to review the calculations for reimbursing the City for police services, which OMB has agreed to do. Council staff was on the 1996 Task Force and supports such a review.

**Council staff recommendation** Do not approve the additional payment to Takoma Park. There is no rationale for not requiring Takoma Park to repay the advance the Council agreed to make in FY 01, nor is there any rationale for reimbursing any municipality more (or less) than the amount required by the formula. To do so is unfair to other municipalities that are getting the formula amounts only, and is also unfair to the general taxpayers, who should not reimburse any municipality more than the County saves as a result of not providing services to municipalities.

In Council staff’s view, the fact that the County and the City intend to review the calculations does not provide any basis for paying the City more than required under the current calculation. The review could result in paying more, or less, to the City than under the current calculation.

- predictability to each municipality in planning the following year's budget;
- c. Whether a single reimbursement could be made.
6. The Task Force recommends that the following formulas be used to determine the reimbursements for the following services provided by the municipalities:
- a. Transportation. Reimbursements shall be a percentage of the County's actual, audited per mile or per item expenditure, multiplied by the number of miles or items in each municipality. The percentage reflects the percentage of the County expenditures that are paid for with property tax revenues.
  - b. Park Maintenance. Reimbursements will be based upon the same formula currently used.
  - c. Code Enforcement. Reimbursements will be based upon the net County property tax supported code enforcement expenditures per dwelling or per parcel.
  - d. Other services. Reimbursements will be based upon the net County property tax supported expenditures.

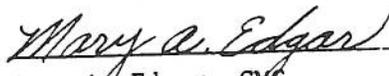
Action

The County Council for Montgomery County, Maryland, approves the following resolution:

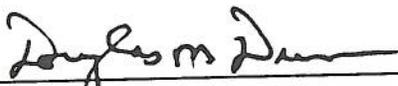
1. The Final Report of the Task Force to Study the Municipal Tax Duplication Reimbursement Program is accepted and the recommendations, as outlined in the report, are accepted for funding within the Municipal Revenue Program
2. The recommendations contained in the Report will be implemented beginning in Fiscal Year 1997.
3. Reimbursement payments to municipalities will be made once a year, by October 1.
4. Reimbursements for Fiscal Year 1997 will be based upon Fiscal Year 1995 actual, audited expenditures from the County's comprehensive annual financial report. Thereafter annual reimbursements will continue to be based upon the actual audited expenditures using a similar two year interval.
5. Municipalities will not be required to submit their expenditures but will be required to provide annual certification of eligible services
6. The Task Force will meet annually to review the municipal revenue program.

7. To the extent that the County Council is required to meet annually and discuss with each municipality the rate for assessments or the tax reimbursement program, the Council delegates this duty to the County Executive or his delegate, who should then report back to the County Council.

This is a correct copy of Council action.

  
\_\_\_\_\_  
Mary A. Edgar, CMC  
Secretary of the Council

APPROVED:

  
\_\_\_\_\_  
Douglas M. Duncan  
County Executive

# City of Takoma Park, Maryland

OFFICE OF CITY ADMINISTRATOR  
TELEPHONE (301) 270-1700  
FAX (301) 270-8794



7500 MAPLE AVENUE  
TAKOMA PARK, MD 20912

May 5, 2001

The Honorable Marilyn Praisner  
Chair, Management and Fiscal Policy Committee  
Montgomery County Council  
100 Maryland Avenue  
Rockville, Maryland 20850

Dear Mrs. Praisner:

The City of Takoma Park respectfully requests an opportunity to meet with the Management and Fiscal Policy Committee to discuss recent actions concerning the Municipal Tax Duplication figures for Takoma Park related to police services. I understand the Committee is scheduled to meet on Monday and there may be an opportunity to have this item added to the agenda. I appreciate your willingness to work with us during this very busy time.

We belatedly learned that the MFP Committee met on May 2<sup>nd</sup> to consider an adjustment to the Takoma Park MTD for police services. An e-mail was sent to me on May 1<sup>st</sup> alerting me to the meeting, but unfortunately I was not able to access my e-mails until after Wednesday's committee meeting. It was also unfortunate that an important letter from Robert Kendal to me was not made available to Mr. Sherer before the meeting to be considered by the Committee.

Our concerns are as follows. Last year, the police rebate was significantly reduced from previous years. We were told that in previous years the calculations had been done incorrectly and that therefore we would be receiving \$196,220 less than expected in FY01. Rather than have our budget harmed last year, we were told we could pay this amount back over the next two years. We agreed, providing an explanation for the calculation change could be adequately explained. We were persistent, but largely unsuccessful, in trying to sit down with OMB staff to understand the change in calculations. In researching the calculations and speaking with County staff, we learned unofficially in January of this year that the method for calculating police salaries had been changed without notice or consultation. This was finally confirmed by OMB staff in March. There are significant issues related to this new method of calculation. Because of this, and because the City was not notified of the method change until so late in the fiscal year, an agreement was reached between the City and the Executive's Office to jointly review the merits and effects of the new method of calculation.

With the outcome of this joint review uncertain, the agreement also included a proposed budget amendment increasing the payment to Takoma Park by \$139,870, which is less than the City would have received under the past agreed method of calculation. Given the issues

involved, this is an understandable figure as we go through the review process. The timeframes of the agreement also allow the City time to prepare for any repayments, if merited, that may be deemed to be needed once the review is completed.

We ask the Management and Fiscal Policy Committee, and the Council as a whole, to allow this joint review process to proceed under the terms of the agreement the City has with the Executive. We therefore ask that the proposed budget increase of \$139,870 be approved.

Thank you for your consideration.

Sincerely,



Richard M. Finn  
City Administrator

cc: C. Sherer  
B. Romer  
R. Kendal  
J. Beach



**RECEIVED**  
**APR 27 2001**  
**Office of City Administration**

OFFICE OF MANAGEMENT AND BUDGET

Douglas M. Duncan  
County Executive

April 26, 2001

Robert K. Kendal  
Director

Mr. Richard M. Finn  
City Administrator  
City Hall  
7500 Maple Avenue  
Takoma Park, Maryland 20912

Dear Mr. Finn,  


Thank you for meeting with Mr. Romer, Mr. Beach, and me last week regarding concerns the City has regarding payments made by Montgomery County that relate to police services. This letter attempts to capture the agreements we reached at that meeting.

To provide a starting point, I have attached a display of how OMB has calculated the amount we believe is due to the City for FY02 for police services. This is the part of the tax duplication reimbursement that was not included in our recent letter to you that covered all other services. You will see that by our calculations the correct amount would be \$1,208,850.

On behalf of the City, you have asked that we suspend judgment on the amount of money due in FY02 in order that additional discussion can take place. Mr. Romer has agreed to that. Further, you asked that we continue to pay in FY02 pursuant to the "old" approach (last used for the payment in FY00) and that we not require any repayment by the City of any funds advanced in FY01. After discussion, Mr. Romer agreed to support about one-half of this request. Mr. Romer's offer would cut by one-half the reduction that the City would have experienced in FY02. (See attached.) Finally, Mr. Romer agreed that the County, via OMB, would participate in discussions with the City about the police reimbursement subject with the following understandings:

- By its fiscal actions for FY02, the County is not at this time agreeing to the validity of any claims or contentions by the City regarding amounts due in FY01 or later;
- The County views the amount of \$1,348,720 above at this time as \$139,870 in excess of the amount properly due to the City (\$1,302,096 less the first repayment of \$93,246) and considers it, therefore, as another advance to the City, subject to repayment.

Mr. Richard M. Finn  
April 26, 2001  
Page 2

- Any discussions this summer must begin with delivery by the City to the County, by May 31, 2001, of a specific proposal on calculation of the reimbursement for police services including the specific cost elements, as a starting point.
- All discussions must conclude by October 31, 2001, in order for the results to be factored into County and City budget preparation for FY03.

On Monday, April 23, 2001, Mr. Duncan agreed to Mr. Romer's recommendation pursuant to the agreement above and included \$139,870 in his budget amendment memorandum to the County Council. We will have to monitor the Council's actions between now and the end of May to determine their reaction to the County Executive's proposal regarding the City.

I am designating Joe Beach, OMB's Operating Budget Manager, as your contact in this matter. He and I will work closely with you to complete discussions by the target date (hopefully, sooner). Joe can be reached at (240) 777-2778.

Sincerely,



Robert K. Kendal, Director  
Office of Management and Budget

RKK:rpc

Attachment

cc: Bruce Romer, Chief Administrative Officer  
Joseph Beach, OMB

m:\dircorr\Finn2 April 26

	C	D	E	F
2	<b>Municipal Tax Duplication - Payment for Takoma Park Police</b>			
3				
4				
5				
6				
7	Officer Salaries and Fringes	1,845,605	1,866,678	21,073
8	Personal Patrol Vehicles	244,919	239,384	(5,535)
9	Deduction for Police NDA	(385,550)	(385,550)	-
10	Deduction for State Grant	(407,753)	(428,689)	(20,936)
12	Subtotal - MTD Payment	1,297,221	1,291,823	(5,398)
14	Correction of NDA Amount		10,273	10,273
16	Subtotal after Correction	1,297,221	1,302,096	4,875
18	Repayment due		(93,246)	(93,246)
20	Net NDA Payment	1,297,221	1,208,850	(88,371)
22	Special FY01 Payment to City	186,492		(186,492)
24	Total Amount Due	1,483,713	1,208,850	(274,863)
26	CAO Adjustment	-	139,870	139,870
28	Total CAO Recommendation	1,483,713	1,348,720	(134,993)
30	Amount over calc'd payment	186,492	46,624	
31				
32				
33	Note: The Officer Salaries and Fringes numbers for FY01 and FY02 were each increased			
34	by \$1 to adjust for a rounding error. KA 3/27/01			
35				
36	The CAO Adjustment was made at a meeting with RKK, JB, Rick Finn, Jim Rosenthal, and			
37	the CAO on 4/17/2001. The \$139,870 equals the FY01 transition payment (\$186,492) plus			
38	deferral of the first repayment (\$93,246), divided by two.			

**APPENDIX:  
CALCULATION OF FY02 AMOUNT DUE TO TAKOMA PARK FOR POLICE  
SERVICES (PRIOR TO CAO RECOMMENDED ADJUSTMENT FOR  
FURTHER TRANSITION).**

Updated: February, 2001

OMB staff has been working to clarify all aspects of MTD payments to municipalities, with the hope of making payments more understandable and easier to develop. The County's MTD payments for FY01 and the payments that are part of the County Executive's Recommended FY02 Budget have been based on the recommendations in the Tax Duplication Task Force Final Report, dated June 5, 1996. This report is not more specific about calculations for the Takoma Park police payment other than: 1) using actual net County expenditures for two prior years; and 2) using the standard of the expenditures that would be incurred had the County provided the service.

In the process of verifying payments for the FY01 Operating Budget, we discovered that the salaries and fringes that had been used for Police Officers were probably based on Police Officer III's only, not the combination of County police officers that would normally staff a police station. Based on the guidance of the Tax Duplication Report, there is no justification for using PO III's only, because county patrol beats are staffed using a combination of PO I's, PO II's, and PO III's.

The numbers below represent the calculation of the County payments for Takoma Park Police services based on this methodology. Payments are based on Takoma Park's weighted workload, County costs for police and patrol vehicles, and the County's first responder annual hours per officer. The results are reduced by other State and County payments made directly to the City for Police services.

Officer Salaries and Fringes:

Police officer costs are based on the FY00 BUD211 report, which is produced by our Finance Department. Salary increases are somewhat offset by the decrease in Takoma Park's weighted workload between FY99 and FY00. See the attached sheets for details.

FY02 Recommendation	\$1,866,678
FY01 Payment	\$1,845,605
Increase	\$ 21,073

Personal Patrol Vehicles (PPVs):

The total payment for PPVs is reduced somewhat because Takoma Park's weighted workload decreased between FY99 and FY00.

FY02 Recommendation	\$ 239,384
FY01 Payment	\$ 244,919
Decrease	\$ -5,535

Deductions to Takoma Park Police Payments:



	M	N	O	P	Q	R	S	T	U	V	
60	<b>FY01 POLICE SERVICES PAYMENT TO</b>										
61	<b>CITY OF TAKOMA PARK</b>										
62											
63	Takoma Park's Weighted Workload						16,061				
64	(Major D. Wortman - TPPD)										
65											
66	Divided by MCPD First Responder Annual Hours/ Officer						557				
67											
68	Weighted Workyears						28.83				
69											
70	Less 10% for MCPD Telephone Reporting Unit (TRU)						25.95				
71											
72	Less 5% for MCPD False Alarm Reduction Unit (FARU)						24.65				
73											
74	<b>Patrol:</b>						<b>Weighted WYs</b>				
75	Police Officer Salary & Wages				\$ 42,710		24.65		\$ 1,052,963		
76	Police Officer Fringe Benefits				\$ 16,277		24.65		\$ 401,290		
77	Patrol Vehicles				\$ 8,356		24.65		\$ 206,007		
78									<b>Subtotal —&gt;</b>	<b>\$ 1,660,259</b>	
79											
80	<b>Criminal Investigations Division - CID (7% of Patrol Weighted WYs)</b>										
81	CID Officer Salary & Wages				\$ 50,766		1.73		\$ 87,610		
82	CID Officer Fringe Benefits				\$ 20,190		1.73		\$ 34,843		
83	CID Vehicles				\$ 8,356		1.73		\$ 14,420		
84									<b>Subtotal —&gt;</b>	<b>\$ 136,874</b>	
85											
86	<b>Supervisor Span of Control (Sum of Patrol and CID Weighted WYs/9)</b>										
87	Sergeant Salary & Wages				\$ 65,939		2.93		\$ 193,271		
88	Sergeant Fringe Benefits				\$ 25,802		2.93		\$ 75,627		
89	Sergeant Vehicles				\$ 8,356		2.93		\$ 24,492		
90									<b>Subtotal —&gt;</b>	<b>\$ 293,390</b>	
91											
92	<b>Total Gross Police Reimbursement —&gt;</b>								<b>\$ 2,090,524</b>		
93											
94	(Deductions) for other City Police-related payments										
95											
96	FY00 Takoma Park Police NDA (\$0.12 per \$100)								\$ (385,550)		
97											
98	Maryland State Police 1999 State Aid for Police Protection Grant								\$ (407,753)		
99											
100	<b>Net Takoma Park Police Services Payment —&gt;</b>								<b>\$ 1,297,221</b>		
101											

	M	N	O	P	Q	R	S	T	U	V	
60	<b>FY02 POLICE SERVICES PAYMENT TO</b>										
61	<b>CITY OF TAKOMA PARK</b>										
62							15,698				
63	Takoma Park's Weighted Workload										
64	(Lt. James Rosenthal - TPPD - 2/13/01, FY00 data)										
65											
66	Divided by MCPD First Responder Annual Hours/ Officer							557			
67											
68	Weighted Workyears							28.18			
69											
70	Less 10% for MCPD Telephone Reporting Unit (TRU)							25.36			
71											
72	Less 5% for MCPD False Alarm Reduction Unit (FARU)							24.10			
73											
74	<b>Patrol:</b>							<b>Weighted WYs</b>			
75	Police Officer Salary & Wages*		\$	44,859			24.10		\$	1,080,948	
76	Police Officer Fringe Benefits*		\$	16,414			24.10		\$	395,521	
77	Patrol Vehicles **		\$	8,356			24.10		\$	201,351	
78							<b>Subtotal →</b>		\$	<b>1,677,820</b>	
79											
80	<b>Criminal Investigations Division - CID (7% of Patrol Weighted WYs)</b>										
81	CID Officer Salary & Wages*		\$	54,219			1.69		\$	91,454	
82	CID Officer Fringe Benefits*		\$	20,782			1.69		\$	35,054	
83	CID Vehicles**		\$	8,356			1.69		\$	14,095	
84							<b>Subtotal →</b>		\$	<b>140,603</b>	
85											
86	<b>Supervisor Span of Control (Sum of Patrol and CID Weighted WYs/9)</b>										
87	Sergeant Salary & Wages*		\$	67,186			2.86		\$	192,475	
88	Sergeant Fringe Benefits*		\$	24,862			2.86		\$	71,225	
89	Sergeant Vehicles**		\$	8,356			2.86		\$	23,938	
90							<b>Subtotal →</b>		\$	<b>287,639</b>	
91											
92	<b>Total Gross Police Reimbursement →</b>								\$	<b>2,106,062</b>	
93											
94	(Deductions) for other City Police-related payments										
95											
96	FY99 Takoma Park Police NDA (\$0.12 per \$100) [Correcting Error]								\$	(375,277)	
97											
98	Maryland State Police 2000 State Aid for Police Protection Grant								\$	(428,689)	
99											
100	<b>Net Takoma Park Police Services Payment →</b>								<b>\$ 1,302,096</b>		
101											
102	* Salaries and Fringes come from BUD 211 for FY00.										
103											

# City of Takoma Park, Maryland

*Richard M. Finn*  
*City Administrator*

OFFICE OF CITY ADMINISTRATOR  
TELEPHONE (301) 270-1700  
FAX (301) 270-8794



7500 MAPLE AVENUE  
TAKOMA PARK, MD 20912

March 13, 2001

Mr. Robert Kendal  
Director, Office of Management  
and Budget  
101 Monroe St., 14<sup>th</sup> Floor  
Rockville, MD 20850

Dear Bob:

Pursuant to our discussion on Friday, March 2, I am submitting this letter as a proposal by the City on how we can resolve our differences as it pertains to the calculation of the City's Police rebate formulae. As I understand it several years ago the City and County worked for many hours in a spirit of cooperation and ultimately reached a Rebate formulae that was agreeable to by both parties. Up until FY 2000-01 the Formulae was calculated in the same manner by the County. However, during the FY 2000-01 the County changed one of the components used in the calculation of the formulae which unfortunately had a negative effect on the amount of the rebate that the City was eligible to receive from the County.

Recently, with the cooperation of the County Office of Budget and Management Staff the City determined that the components of the formulae that had changed pertained to how the County calculated the average cost of the County Police Officers. Up until FY 2000-01 the County had used the average cost of a County PO III in its calculation of the City's Police rebate. However, during the 2000-01 FY the County changed the manner that it calculated this component of the formulae and used the average of all County PO I, PO II, and PO III positions. Since the PO I and PO II positions are paid less than the PO III positions the effect of the change was that the average cost of a County Police Officer for purposes of the Police Rebate formulae was reduced by approximately \$10,000. The net effect of this change was that the City's allocation for FY 2000-01 was approximately \$280,000 less than it would have been if the County has used the same Formulae that it had previously used.

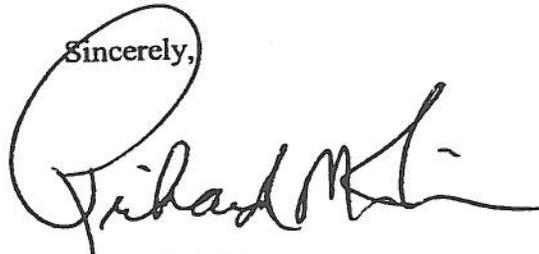
The City's purpose at this time is not to debate the merits of the County's change to the formulae but to appeal to the appropriate County official the actions that were taken last year. If the

County wishes to amend the formulae (or any of its components) the City is prepared to meet and discuss the matter. However, at the present time the City makes the following proposal:

- That the County recalculate the FY 2000-01 FY Police rebate formulae and use the average cost of a County PO III and then adjust the City's Police rebate calculation accordingly.
- That the County calculate the FY 2001-02 Police rebate using the average cost of a County PO III.
- That the City and the County set a meeting date ASAP to review the existing Police rebate formulae and to define a fair and equitable rebate formulae that recognizes the legal requirements as well as fairness issue (to both County and City taxpayers). The results of these discussions would be used in identifying a Police rebate formulae that would be used in FY 2002-03.

We look forward to your consideration of this request. As I indicated to you during our telephone discussion, it is my desire to resolve this matter at the Staff level if it is at all possible. If you would like to meet to discuss this matter further, please let me know and I will do my best to accommodate your schedule. Given the County Budget cycle, I believe it is in our mutual interest to get this matter resolved as quickly as possible.

Sincerely,



Richard M. Finn  
City Administrator

*Police Rebate  
file*

MEMORANDUM:

TO: Richard M. Finn  
City Administrator

FROM: Linda C. McKenzie  
Finance

James G. Rosenthal  
Police Department

SUBJECT: Duplicate Tax Rebate, Montgomery County

DATE: 5 February 2001

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On 12 January 2001, we met with members of the Montgomery County Office of Management and Budget, headed by Joseph Cifelli, to discuss the FY01 and FY02 police department rebate. During that meeting we learned that for purposes of the FY01 rebate, the County changed the means in which they calculated the salary of police officer. Because of the change, the County was of the belief that the City had been paid more money than was earned.

The original numbers given to us by the County were \$52,297 for salary and after our budget was in process, the County changed the number to \$42,710 thus causing a shortage in our budget. At the time of this change, the County was not able to tell us how the numbers were obtained nor what justification they had to change them. During a subsequent meeting, which you attended, we learned that the County was investigating means to lower the amount of money returned to the City as part of the police rebate.

-For FY01 rebate purposes, the County changed the practice of using the salary of "POIIIs" to using an average of POI, POII and POIII, with POI and POII having smaller salaries. The County made this change without any negotiation or notification. It was after the change that the County made the assertion that the City had been overpaid.

Investigation by us indicate a clear past practice of using POIII salary for rebate purposes; FY98, the salary was \$54,720, FY99, the salary was \$ 51,026 and (originally) FY01, the salary was \$52,297. We do not have the salary numbers for FY00. The salary numbers are based on a two (2) year delay, e.g. the FY98 salary numbers were actual FY96 salaries.

Using the two (2) year delay factor, the City does not owe the County for over payment and it is our belief that the salaries used for the FY02 police rebate should be based on the actual FY98 POIII salary line. Should the County or the City want to change the method used for the police rebate, it should be negotiated.

attachments (3)

cc: Chief Anderson  
file

# City of Takoma Park, Maryland

*Richard M. Finn*

*City Administrator*

OFFICE OF CITY ADMINISTRATOR  
TELEPHONE (301) 270-1700  
FAX (301) 270-8794



7500 MAPLE AVENUE  
TAKOMA PARK, MD 20912

November 17, 2000

Robert Kendall, Director  
Office of Budget and Management  
101 Monroe Street, 14<sup>th</sup> Floor  
Rockville, MD 20850

*file*

Dear Mr. Kendall:

Please accept this letter as an official request to meet with you and your appropriate Staff members to discuss the Takoma Park Police rebate formula. As you will recall, the City was advise during a meeting at your office last Spring that its Police rebate allocation would be significantly reduced due to an error in how the formulae as calculated. More specifically, we were advised that several years ago one of your Staff members used the wrong Montgomery County Police average personnel cost information when calculating the Takoma Park formulae. Due to this error, you informed us that the City had been receiving a larger rebate then what was provided for by the approved formula. As a result, the City was advised that our Police rebate allocation from the County would be decreasing by approximately \$150,000 during the 2000-01 fiscal year.

During our meeting last spring you illustrated on the summary sheets what the correct personnel cost figures were and how the corrected figures reduced the Takoma Park Police rebate allocation. However, at that time the City was only shown the total numbers that were inserted into the Rebate Summary Sheets. You advised us that due to a change in the Staff the error was identified and corrected as part of the 2000-01 FY budget process.

Although the City can appreciate that errors do occur the effect of this error has caused a significant fiscal impact on the City's existing Police department budget and it will have a profound negative effect on future budgets. During the months of January, February and March, the City was given what you later identified as incorrect information. We were advised that this had occurred because there was a new employee assigned to putting the rebate formulae together. The fact that we are being effected by the use of different numbers calculated by a different employee is of major concern to the City. We would like to meet with you, Brian Hunt and Ketta Abeshouse so that we can come to understand what errors were made and how they were made. Equally important, we want to learn how the County Staff developed two different calculations for the average cost for County Police personnel during two successive years.

Please understand that the City views this matter as a serious fiscal issue and we need to fully understand what happened and why it happened. We view the change made by the County in determining how the average cost of County Police expenditure is calculated as a change in the formulae and therefore something that should be discussed and negotiated.

Realizing that you are in the process of beginning the 2001-02 fiscal budget it would seem that we should meet and discuss this matter as soon as possible. I would like to call you prior to the Thanksgiving weekend so that we can schedule a meeting. Thank you for your cooperation and I look forward to resolving this matter to our mutual satisfaction.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard M. Finn". The signature is written in a cursive style with a large initial "R".

Richard M. Finn  
City Administrator

cc: City Council  
Asst. City Administrator Wayne Hobbs  
City Clerk Cathy Sartoph  
City Treasurer Linda McKenzie

**Police Salaries and Fringes - As in Personnel Complement and FAM211**

Year	Average Salary Sergeant		Total Pers Costs Sergeant		Average Salary Pol Officer		Total Pers Costs Pol Officer		Average Salary CID		Total Pers Costs CID	
	Salary	Fringes	Salary	Fringes	Salary	Fringes	Salary	Fringes	Salary	Fringes	Salary	Fringes
FY97	58,838	25,783	84,621	39,914	16,459	56,372	46,784	19,392	66,176	49,806	21,829	71,635
FY98	62,674	27,163	89,837	41,554	16,835	58,389	50,766	20,190	70,956	51,026	22,077	73,103
FY99	65,939	25,802	91,742	42,710	16,277	58,987						
<b>Numbers Used for FY 00 Payment:</b>												
	63,291	27,792	91,083	51,026	22,077	73,103	51,026	22,077	73,103			

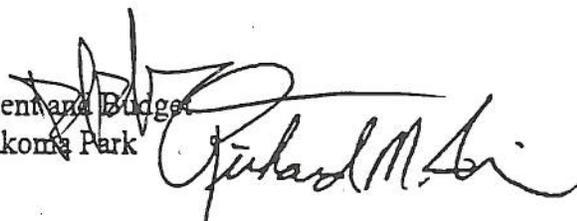
MEMORANDUM

TO: Marilyn Praisner, Chair  
Management and Fiscal Policy Committee

FROM: Robert K. Kendal, Director, Office of Management and Budget  
Richard M. Finn, City Administrator, City of Takoma Park

DATE: May 10, 2001

SUBJECT: Municipal Tax Duplication Regarding Takoma Park Police Services



As discussed with the MFP Committee on May 8, we are jointly providing the terms of the negotiation that the County and the City wish to have concerning the municipal tax duplication formula regarding Takoma Park Police services.

The City has asked that the County suspend judgment on the amount of money due in FY02 in order that additional discussion can take place. The County Executive has agreed to that. Further, the City asked that the County continue to pay in FY02 pursuant to the "old" approach (last used for the payment in FY00) and that the County not require any repayment by the City of any funds advanced in FY01. After discussion, the Executive agreed to support about one-half of this request, cutting by one-half the reduction that the City would have experienced in FY02. Finally, the Executive agreed that the County, via OMB, would participate in discussions with the City about the police reimbursement subject with the following understandings:

- By its fiscal actions for FY02, the County is not at this time agreeing to the validity of any claims or contentions by the City regarding amounts due in FY01 or later.
- The County views the amount of \$1,348,720 as \$139,870 in excess of the amount properly due to the City (\$1,302,096 less the first repayment of \$93,246) and considers it, therefore, as another advance to the City, subject to repayment.
- Any discussions this summer must begin with delivery by the City to the County, by May 31, 2001, of a proposal for the reimbursement for police services including the specific cost elements, as a starting point.
- The City's proposal will include a number of factors to evaluate in the discussion of the formula in its efforts to have the formula accurately reflect the fair cost to the County of providing police services to Takoma Park if Takoma Park did not have a full-service police department. The City and County will discuss what police salary computation should be used in the police formula to obtain an accurate salary figure. The items to discuss will also include at least the following, none of which are included in the current formula:

- 1) **Police equipment and supplies.** Both the City and County provide police officers with uniforms, weapons, bullet resistant vests, portable police radios, report forms and many other supplies.
- 2) **Victim/witness assistance.** Both the City and County provide victim/witness coordinator services.
- 3) **Equipment for Police vehicles.** Both the City and County provide various equipment for police patrol vehicles (e.g., emergency lights, sirens and radios), K-9 vehicle equipment, and Mobile Data Terminals with the associated modems and antennas.
- 4) **D.A.R.E. instruction.** Both the City and County provide D.A.R.E. instruction and supplies to schools.
- 5) **Records management, property and communications.** Both the City and County maintain records systems; process, store and dispose of impounded or other received property; and receive calls for service in a communications center.
- 6) **Civilian staff [in lieu of] police officers.** Both the City and the County use civilian staff in non-traditional ways to free up sworn officers for enforcement activities.

- As a result of these discussions, the County Executive may recommend to the County Council a change in the existing formula that further defines the variables used to calculate the reimbursement to accurately reflect what the County would actually pay to provide police services to the City of Takoma Park at the same level as the County currently provides outside of the city. (Note: the fact that the City may expend funds on things similar in character to what the County spends money on does not dispose of the central question: is there tax duplication for the same level of service as the County provides elsewhere. A related issue is whether or not the County would need to incur any additional expenditures, over what it is presently spending, to provide in the City the County's current level of service. The County enters into these discussions with the presumption that the formula negotiated several years ago, accurately calculated, continues to provide a reasonable basis each year for the tax duplication reimbursement. Nonetheless, the County will explore the City's issues in good faith with them.) If a change to the existing formula is recommended, the revised formula will be reduced to writing and describe a process for future revisions to the formula if one of the parties feels an adjustment is needed to maintain an accurate amount of reimbursement.
- All discussion must conclude by October 31, 2001, in order for the results to be factored into County and City budget preparation for FY03.
- If the County Executive recommends a revised formula it would be effective beginning with the FY01 budget (based on FY99 figures), provided however that the City not

receive a larger payment for FY01 than would have been obtained under the pre-FY01 method of calculating the formula. Depending on the resulting formula, the City may not be required to pay back part or all of the funds considered to be "advanced" to the City in FY01 and FY02.

cc: Douglas M. Duncan, County Executive  
Bruce Romer, Chief Administrative Officer



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	FY12 Road Maintenance Related Payments															
	Municipality	# Road Miles *	Payment Miles \$22,782	# of traffic signals	Traffic signal Energy \$1,713	Traffic signal # Maintained**	Traffic signal Maint cost \$4,692	# of beacons	Maint/Energy per beacon \$224	# of bridges	Bridge Payment \$2,755	# Pedestrian Bridge	SUB TOTAL	Tax Supported 97.79% Payment Total		
7	Barnesville	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Brookeville	0.67	15,173	0	0	0	0	0	0	0	0	0	15,173	14,837		
9	Chevy Chase, Sec. III	2.23	50,804	0	0	0	0	0	0	0	0	0	50,804	49,679		
10	Chevy Chase, Sec. V	1.60	36,451	0	0	0	0	0	0	0	0	0	36,451	35,644		
11	Chevy Chase View	3.40	77,458	0	0	0	0	0	0	0	0	0	77,458	75,743		
12	Chevy Chase Village	8.12	184,989	0	0	0	0	0	0	0	0	0	184,989	180,893		
13	Town of Chevy Chase	9.92	225,996	0	0	0	0	0	0	0	0	0	225,996	220,992		
14	Drummond	0.38	8,657	0	0	0	0	0	0	0	0	0	8,657	8,465		
15	Friendship Heights	0.82	18,681	0	0	0	0	0	0	0	0	0	18,681	18,267		
16	Gaithersburg	87.98	2,004,417	0	0	0	0	0	0	5	13,777	0	2,018,194	1,973,505		
17	Garrett Park	3.99	90,968	0	0	0	0	0	0	0	0	0	90,968	88,954		
18	Glen Echo	1.71	38,957	0	0	0	0	0	0	0	0	0	38,957	38,094		
19	Kensington	8.17	186,219	0	0	0	0	0	0	3	8,266	0	194,485	190,179		
20	Laytonsville	1.07	24,377	0	0	0	0	0	0	0	0	0	24,377	23,837		
21	Martin's Addition	2.21	50,348	0	0	0	0	0	0	0	0	0	50,348	49,233		
22	North Chevy Chase	1.97	44,880	0	0	0	0	0	0	0	0	0	44,880	43,886		
23	Oakmont	0.27	6,151	0	0	0	0	0	0	0	0	0	6,151	6,015		
24	Poolesville	17.35	395,265	0	0	0	0	0	0	0	0	0	395,265	386,513		
25	Rockville	156.06	3,555,270	39	66,812	45	211,133	6	1,344	13	35,821	3	3,870,380	3,784,678		
26	Somerset	4.24	96,595	0	0	0	0	0	0	1	2,755	0	99,351	97,151		
27	Takoma Park	34.73	791,283	0	0	0	0	0	0	2	5,511	0	796,794	779,150		
28	Washington Grove	3.70	84,293	0	0	0	0	0	0	0	0	0	84,293	82,426		
29	<b>TOTAL</b>	<b>350.60</b>	<b>\$ 7,987,233</b>	<b>39</b>	<b>\$ 66,812</b>	<b>45</b>	<b>\$ 211,133</b>	<b>6</b>	<b>\$ 1,344</b>	<b>24</b>	<b>66,130</b>	<b>3</b>	<b>8,332,652</b>	<b>8,148,141</b>		
30																
31	* State Highway Administration of Maryland - Form HPS-60															
32	**Per Emad Elishasei (240-314-8508, VMX 12/22/06), the City of Rockville owns/maintains 39 signals. The City also maintains 6 additional signals which are owned by MSHA. The City owns/maintains 6 beacons.															
33	**Per B. Mangum and O. Mumpower (301-258-6370) Gaithersburg does not maintain traffic signals.															
34																
35																
36																
37																
38																

A	B	C	D	E	H	I	J	K	L	M
4	<b>Municipal Tax Duplication</b>									
5	<b>FY12 MTD Payment</b>									
6	<b>Highway User Revenue Percentage Calculation</b>									
7			<b>Source</b>							
8	1) DOT Tax-Supported Operating Expenditures	\$ 94,503,993	Gen fund expenditures in OPD, DES, DTPS, & DHS plus proportional amount of Dir. Off. (AF+AJ)							
9										
10	2) Debt Service (Roads and Storm Drains)*	\$ 51,732,527	CAFR - Exhibit B-7 (B)							
11	<b>TOTAL EXPENDITURES</b>	<b>\$ 146,236,520</b>								
12										
13	3) LESS: Other Rev. Sources (Grants, fees, and charges)*									
14	SHA payment to County for maintenance of Traffic Signals	\$ 676,775	Actuals Revenue Summary DOT (C) CAFR Exhibit A-7							
15	DOT Service Fees	\$ 119,997	(D)							
16		\$ -								
17	Storm Drainage Maintenance	\$ 3,995,488	2007 Lih Jiang, Finance (E)							
18	<b>TOTAL REVENUES</b>	<b>\$ (4,792,260)</b>								
19										
20	4) EQUALS: Net Tax Supported Expendis	\$ 141,444,260	C11 + C18							
21										
22	5) SHA - Highway User Revenues	\$ 3,132,031	CAFR Exhibit A-7 (D)							
23										
24	Ratio of HUR to County Expenditures (HUR Ratio)	<b>2.21%</b>								
25										
26	Tax Supported Percentage	<b>97.79%</b>								
27										
28										
29										

Source	Division	Index	Funding	Notes
AA	Dir Off	5010	2,587,829	Includes oversight of facility management and construction.
AB	DCD	5045	2,013,380	
AC	Hwy Svc Adm	N/A		
AD	Hwy Svc Field	506002	80,916,835	Consolidated with AD
AE	Traffic Oper	506501	9,008,597	
AF		Subtotal	91,938,812	
AG		Tot GF09	95,338,366	
AH		Tot GF excl 5010	92,750,537	
AI		Ratio AF/AH	0.9912483	Portion of Director's Office
AJ		Portion of 5010	2,565,181	for overhead
		Total = AF+ AJ	94,503,993	

County Expenditures for Roadway Maintenance - FY12 MTD			Source
Total County Expenditures on Comprehensive Roadway Maintenance		\$52,230,104	
Total County Miles (Mileage Determined by SHA for County and Municipalities)		2,293	R
Per Mile County Expenditures on Comprehensive Roadway Maintenance		\$22,782	\$10,271.41
Breakdown of Comprehensive Roadway Maintenance Expenditures			
	AMOUNT	Cost Per Mile	
<b>Roadway Maintenance - Operating Budget -</b>	<b>\$13,456,956</b>	<b>\$5,870</b>	
Road Patching (all types of asphalt repairs)	\$5,364,870		A
Roadside Maintenance (i.e. shoulder maintenance, litter pickup, etc)	\$990,740		B1 + B2
Maintenance and Cleaning of Storm Drains	\$2,453,702		C
Mowing	\$1,370,955		D
Tree Maintenance	\$1,616,683		E
Maintenance of Curbs, gutters and sidewalks	\$1,340,436		F1 + F2
Resurfacing - Micro Seal portion	\$319,571		G
<b>Roadway Maintenance - Capital Improvement Program (CIP)</b>	<b>\$23,934,136</b>	<b>\$10,440</b>	
Primary Arterial Resurfacing CIP No.508527	\$6,784,000		J
Rural Residential Resurfacing CIP No.500511	\$9,941,136		K
Clarksburg Area Rehabilitation CIP No.500711	\$0		L
Sidewalk and Infrastructure (curb/gutter replacement) CIP No.508182	\$7,209,000		M
<b>Other Items Reimbursed on a per mile Basis</b>	<b>\$14,839,012</b>	<b>\$1,220</b>	
Snow Removal and Wind and Storm Damage Clean-up	\$2,797,241		H1 + H2 + H3+ H4
Traffic Signs and Pavement Marking	\$1,560,570	\$681	I
Energy Costs for Streetlighting	\$9,164,575	\$3,997	N
Streetlighting Maintenance (Operating and CIP Project No. 507055)	\$1,316,626	\$574	O + P
<b>Total</b>	<b>\$52,230,104</b>	<b>\$22,782</b>	
Expenditures for Other Roadway Components (Reimb. to Selected Municipalities)			
	Unit Cost		
Beacon Maintenance & Energy (assumes 226 beacons):Cost per Beacon	\$50,618	\$224	X
791 Traffic Signals - Maintenance (Operating and CIP Project No. 507154):Cost per Signal	\$3,711,256	\$4,692	S+U-Beacon M., W
791 Traffic Signals - Energy (Operating )Cost per Signal	\$1,355,084	\$1,713	T-Beacon E.
305 Bridges - Bridge Maint. (maint. is funded in the CIP projects below):Cost per bridge	\$840,405	\$2,755	Y+Z+AA
Bridge Renovation (CIP No. 509753 GO. Bond funded Portion)			
Bridge Preservation (CIP No. 500315)			
<b>TOTAL ROADWAY MAINTENANCE AND OTHER COMPONENTS</b>	<b>\$58,136,849</b>		

A	B	C	D	E	F	G	I	K
1								
2	<b>FY12 "Other" Items in Municipal Tax Duplication</b>							
3								
4								
5								
6	<b>County Cost Data for other items</b>	<b>County</b>	<b>Rockville</b>	<b>Takoma Park</b>	<b>Gaithersburg</b>	<b>F. ship Heights</b>	<b>Chevy Chase</b>	<b>Source</b>
7	Population	954,600	61,267	18,329	60,455	4,512	2,882	A
8	Board of Appeals - Famis-Dept 02							B
9	Expenditures	\$ 596,995						
10	Revenue	\$ 229,963						
11	Net Tax Supported Cost	\$ 367,032					\$ 1,111	C
12	County cost per person served	\$ 0.39						
13	<b>Zoning and Administrative Hearings - FAMIS- Dept. 05</b>							
14	Expenditures	\$ 491,723						
15	Revenue	\$ 35,080						
16	Net Tax Supported Cost	\$ 456,643					\$ 1,383	D, E
17	County cost per capita	\$ 0.48						
18	<b>Crossing Guard Calculation- Index code 47101819B</b>							
19	Total Salaries and Fringes for Crossing Guards	\$ 4,230,452						
20	Number authorized positions	177						
21	Calculated Avg Sal & Fringes per position	\$ 23,901						
22	Takoma Park Crossing Guards	8	\$ 191,207					F, G
23	<b>Human Rights - Famis Dept 46</b>							
24	County General Fund Personnel + OE Costs	2,107,950						
25	Revenue	103,900						
26	Net Tax Supported Cost	2,004,050						
27	OHRC Authorized Positions	18.0						
28	Average Net Tax Supported Cost/ POS	\$ 111,336						
29	OHRC incremental WY's to serve Rockville	1.5	\$ 167,004					
30	<b>Senior Community Services (Grocery shopping, Transportation, Health etc.)</b>							
31	Expenditures - FAMIS 645013101 - subtract Sub object code 2186)	556,754						H, I
32	Revenue							
33	Net Tax Supported Cost	\$ 556,754				\$ 2,644		
34	County cost per capita	\$ 0.59						
35	<b>Senior Transportation (Seniors to Rec/Nutr Sites)</b>							
36	Expenditures - FAMIS 645013101 - Sub code 2186 Only)	\$ 655,391						I
37	County cost per capita	\$ 0.79	\$ 48,474		\$ 47,831	\$ 3,570		
38	<b>Animal Control - Costs are from Humane Society contract</b>							J
39	Animal Field Services appropriation only (all municipalities use the County shelter)	\$ 944,201						
40	Revenue							
41	Net Tax Supported Cost	\$ 944,201						
42	County cost per capita	\$ 1.06	\$ 64,965		\$ 64,104			
43								
44								

GOVT



Appendix Q

NAN  
CC  
SBF  
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LAM

OFFICES OF THE COUNTY EXECUTIVE

Douglas M. Duncan  
County Executive

Bruce Romer  
Chief Administrative Officer

September 7, 2004

Ms. Barbara Matthews, City Administrator  
City of Takoma Park  
7500 Maple Avenue  
Takoma Park, Maryland 20912

010828

Dear Ms. Matthews:

In accordance with paragraph three of the attached Memorandum of Understanding (MOU) between the County and the City of Takoma Park for Municipal Tax Duplication – Payment for Police Services, this is our notice that the County will be using a different methodology to calculate the police patrol staffing using actual prior year data and that this new methodology will be reflected in the calculation of the FY07 municipal tax duplication (MTD) payment to the City for Police services. We believe that this change in methodology serves as sufficient cause for our staffs to meet and discuss the assumptions and methods used for calculating the payment to the City as provided under paragraph 13 of the MOU.

This new method uses the actual County data on first responder annual hours per officer less sick, annual, and compensatory leave; and less mandated training. These numbers are calculated based on actual data from the prior year (e.g. FY05 data will be used for FY07).

In addition, the calculation for administrative time will also be changed to reflect actual data. The estimate used in the past was 31 percent. Based on more recent information this would be changed to 16 percent. The administrative time percentage is calculated from the data that the County's Police Department collected in 2000 as part of a patrol time study to assess how an officer spends his or her time. Under this new method, the County will update the above information annually to calculate the MTD police payment to the City.



RECEIVED  
MONTGOMERY COUNTY  
COUNCIL

2004 SEP -7 PM 2:10

Ms. Barbara Matthews  
September 7, 2004  
Page 2

If you have any questions on this issue or if you wish to discuss further,  
please contact Paul Folkers at 240-777-2514 or me.

Sincerely,



Bruce Romer  
Chief Administrative Officer

Br:JFB

Attachments

Copies

Douglas M. Duncan, County Executive  
Steven A. Silverman, Council President ✓  
Tom Perez, County Council District 5  
George Leventhal, Council At Large  
Marilyn Praisner, Chair, Management and Fiscal Policy Committee  
Paul Folkers, Assistant Chief Administrative Officer  
Beverley Swaim-Staley, Director, Office of Management and Budget  
Suzanne Ludlow, City of Takoma Park

**MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES**

**Purpose:** The purpose of this Memorandum of Understanding (MOU) is to define the method Montgomery County, Maryland (the County) will use to calculate the payment to the City of Takoma Park (the City) for police services under Chapter 30A of the Montgomery County Code. It is understood that the amount of the reimbursement is limited to the amount the County Executive estimates the County would expend if it were providing the services, and that all expenditures by the County are subject to the limits of the funds appropriated by the County Council.

It is also understood that this memorandum represents the entire agreement between the County and the City with regard to the method to calculate the payment to the City for police services.

**Definitions:** The following words have the meanings indicated:

**Police Officer:** Refers to an authorized position in the personnel complement of the County's Police Department which may be filled at the Police Officer I, II, or III level.

**City:** The City of Takoma Park

**County:** Montgomery County, Maryland

**Current Approved Budget:** The current budget year for the County government which begins on July 1<sup>st</sup> and ends on the following June 30<sup>th</sup>. For example, FY02 began on July 1, 2001 and will end on June 30, 2002.

**Prior Year Approved Budget:** The approved budget in the year immediately preceding the Current Approved Budget. For example, on December 15, 2001 the Current Approved budget is the FY02 budget and the Prior Approved Budget is the FY01 budget.

**Recommended Budget:** The County Executive's Recommended operating budget for the next fiscal year. For example during FY02, the Recommended budget is the FY03 budget.

**Terms:**

All of the terms of this agreement replace any previous Agreement between the City and the County on the financial, but not operational, arrangements regarding the provision of Police Services in the City. This Agreement does not modify any operational arrangements between the City and the County Police Department. This Agreement also does not modify the formula for calculating the annual payment to the City required under MCC §35-5 (appropriated in the Takoma Park Police Rebate Non Departmental Account). The municipal tax duplication payment (MTD) from the County to the City for Police services must be based on the amount the County Executive estimates it would cost the County to provide the service and would include the following:

1. **Personnel Costs:**

(a) Personnel costs for the number of police officers the County would provide for both patrol and investigations. See the attached chart for the calculation of staffing for patrol and investigations. Personnel costs will include salaries, social security, group insurance, and retirement. The source of these cost estimates will be the County's prior year approved personnel complement (BPR 211 report). For example, the FY03 MTD

**MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES**

payment will be based on the FY01 BPR211 report.

(b) Personnel costs will include any general wage adjustments and service increments that were negotiated with the Fraternal Order of Police Lodge #35 and are effective for the prior year approved budget. The costs will also be an average of filled and vacant Police Officer positions that are assigned to: a) Patrol: the County's district stations (currently Rockville, Germantown, Silver Spring, Glenmont/Wheaton, and Bethesda); and b) Investigations: defined as all Police Officer positions working as investigators in the Criminal Investigations Division.

2. **Supplies and Equipment:** The tax duplication payment will also include the annual cost budgeted per police officer for ongoing supplies and equipment. This includes uniform replacement and cleaning, ammunition, batteries, communication, and other reasonable and necessary costs to maintain a police officer. The source of this information will be the County Police Department's Management and Budget Division using the prior year approved budget.

3. **Patrol:**

(a) The County will derive the estimated number of Police Officers required for patrol based on the model or practice in use by the County to staff patrol beats at the time the prior year approved budget was adopted. Currently, the County uses a weighted workload (WWL) model for calculating patrol staffing (see attached chart for an example). For example, to calculate the FY03 payment the County will use the WWL model because it was the model in use at the time of adoption of the prior year approved budget (FY01). A different methodology is currently under review by the County. The County will notify Takoma Park in a timely manner if a different patrol staffing method is adopted.

(b) In order to calculate the required patrol staffing for Takoma Park, the City will need to provide to the County no later than December 15 of each year, its weighted workload figures for the prior fiscal year. For example, for calculation of the FY04 payment, the City would provide the County's Budget Director with the FY02 weighted workload data (7/1/2001 to 6/30/2002). However, for the FY03 payment, the County will use the Calendar Year 2000 weighted workload data provided by the City.

4. **Telephone Reporting Unit (TRU) and False Alarm Reduction Unit (FARU):** The County will continue to make a reduction to the calculation of the number of patrol officers needed to respond to the weighted workload of the City for TRU and FARU because the County's use of these work processes creates efficiencies that the County would realize if it were providing police services in the City. The reduction for TRU will be seven and one-half percent and the reduction for FARU will be five percent.

If the City implements a FARU (either on its own or through the County Police Department's FARU) then the County will remove the reduction in the calculation of Police Officers in the appropriate year (i.e., if the City implements the FARU in FY03

MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES

the deduction will be removed in FY05). If the City implements a TRU, then the County will decrease the deduction in the appropriate year to the degree of effectiveness of the City's TRU (e.g., if three percent of calls for service, on a weighted workload basis, are diverted to the city's TRU, then the reduction for TRU will be reduced from 7.5 percent to 4.5 percent).

However, adoption of related laws for a TRU will not be sufficient to eliminate these deductions. The City must implement a practical system to reduce the number of calls for service that are dispatched to police officers.

5. **Supervision:** The MTD payment will include an estimate for the cost of supervision at the Sergeant level for patrol at a ratio of one sergeant for every nine Police Officers. The payment will be based on the average personnel costs for all sergeants assigned as supervisors, in the five district stations. The County will provide the City with appropriate documentation on how this ratio was derived.
6. **Investigators:** The County will derive the estimated number of Police Officers required for investigations for Takoma Park based on the ratio of Police Officers assigned to investigative work in the Criminal Investigations Division to the number of Police Officers assigned to patrol duties in the County's five district stations. The source of this information will be the County's prior year approved personnel complement (BPR 211 report, see attached for an example).
7. **Vehicles:** The annual amortized cost for acquiring, equipping, and maintaining police vehicles based on the current year budgeted data. See attached chart for details on specific items included and the information source for this data.
8. **State Aid:** The MTD payment will also reflect a deduction for the Takoma Park Police Rebate (paid pursuant to County Code) and State Aid for Police Protection. However, the County will not deduct for the Municipal Sworn Officer Grant portion of State Aid for the number of Takoma Park Police Officers exceeding the number the County would use for providing Police services to the City of Takoma Park. For example, if the County would use 30 officers for serving Takoma Park and the City has 41 officers, the deduction for State Aid will not reflect the eleven additional officers employed by Takoma Park. See the attached chart for an example of how this will be calculated.
9. **Prior Year Payments:** The revised formula is effective beginning with the FY01 budget, provided however that the City can not receive a larger payment for FY01 or FY02 than would have been obtained under the pre-FY01 method of calculating the formula. The City will not be required to pay back part or all of the funds considered to be advanced by the County in the FY01 and FY02 budgets.
10. **Inflation:** None of the items in the reimbursement formula will change with the rate of inflation, but instead will be based on the costs in the current approved budget. For example, the FY03 payment will be based on costs used in the FY01 Approved budget.

**MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES**

11. **Reorganizations:** If the names or organizational units referenced above change through reorganization or other administrative or legal processes, the County will continue to calculate the tax duplication payment using the personnel costs of Police Officers assigned to patrol duties and investigative duties.
12. **Notification:** The County will notify the City of its recommended amount for reimbursement when the County publishes the Recommended Budget, but no later than March 20<sup>th</sup> of each year.
13. **Review:** Staff from the County and the City will meet once every three years, or sooner upon the request of either party for cause, to discuss the assumptions and methods used for calculating the payment to the City.

MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES

14. We the undersigned concur with this Memorandum of Understanding and will abide by its terms:

Bruce Romer

Bruce Romer, Chief Administrative Officer  
Montgomery County, Maryland

12-17-02

Date

Richard M. Finn  
Richard M. Finn, City Administrator  
City of Takoma Park, Maryland

1-3-03

Date

Approved as to Form and Legality

Betty N. Ferber      Dec. 10, 2002  
County Attorney      Date

Introduced By: Councilmember Williams

**Resolution No. 2002-73**

**Resolution Authorizing City Manager to Sign  
Police Rebate Memorandum of Understanding**

WHEREAS, citizens of the City of Takoma pay taxes for police services to both the City of Takoma Park and Montgomery County; AND

WHEREAS, the County Code provides for a rebate of County taxes to the City of Takoma Park in an amount that the County Executive estimates the County would spend if it were providing the services; AND

WHEREAS, the process for estimating that amount had been a subject of confusion and dispute during the last two budget seasons; AND

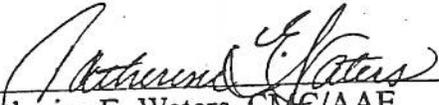
WHEREAS, staff of the City and County met to review the formula and discuss any needed revisions to either the formula or process to update the formula; AND

WHEREAS, several clarifications and changes to the formula were made to more accurately represent the amount the County Executive estimates the County would spend on police services if it were providing those services; AND

WHEREAS, the City of Takoma Park and Montgomery County wish to formalize in a Memorandum of Understanding those changes to the formula and process related to tax duplication reimbursement for police services.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF TAKOMA PARK, MARYLAND THAT** the City Council hereby **authorizes** the City Manager to approve a Police Rebate Memorandum of Understanding reflecting the recently negotiated formula and formula update process for tax duplication reimbursement for police services.

Adopted this 23 day of September, 2002.

  
Catherine E. Waters, CMC/AAE  
City Clerk

**MEMORANDUM OF UNDERSTANDING: TAKOMA PARK MUNICIPAL TAX  
DUPLICATION PAYMENT FOR POLICE SERVICES**

**ATTACHMENTS (For example only; cost data may change each year):**

1. Weighted Workload Model (used for calculation of patrol, supervisory, and investigation staff)
2. BPR211 Report (used for calculation of personnel costs for patrol, supervisory, and investigations). Included as an
3. Vehicle Cost Chart

	M	N	O	P	Q	R	S	T	U	V
60	<b>FY03 POLICE SERVICES PAYMENT TO</b>									
61	<b>CITY OF TAKOMA PARK - BASED ON THE NEW MOU</b>									
62										
63	Takoma Park's Weighted Workload						17,241			
64	(Lt. James Rosenthal - TPPD - 2/13/01, FY00 data)									
65										
66	Divided by MCPD First Responder Annual Hours/ Officer						557			
67										
68	Weighted Workyears						30.95			
69										
70	Less 7.5% for MCPD Telephone Reporting Unit (TRU)						28.63			
71										
72	Less 5% for MCPD False Alarm Reduction Unit (FARU)						27.20			
73										
74	<b>Patrol:</b>						<b>Weighted WYs</b>			
75	Police Officer Salary,Wages & Fringe	\$	63,387				27.20	\$	1,724,134	
76	Supplies and Equipment	\$	1,335				27.20	\$	36,312	
77	Patrol Vehicles **	\$	8,059				27.20	\$	219,207	
78							Subtotal --->	\$	1,979,653	
79										
80	<b>Criminal Investigations Division - CID (8.5% of Patrol Weighted WYs)</b>									
81	CID Officer Salary, wages& Fringe Benefits	\$	77,292				2.31	\$	178,701	
82	Supplies and Equipment	\$	1,335				2.31	\$	3,087	
83	CID Vehicles**	\$	8,059				2.31	\$	18,633	
84							Subtotal --->	\$	200,420	
85										
86	<b>Supervisor Span of Control (Sum of Patrol and CID Weighted WYs/9)</b>									
87	Sergeant Salary,Wages & Fringe Benefits	\$	95,161				3.28	\$	312,046	
88	Supplies and Equipment	\$	1,335				3.28	\$	4,378	
89	Sergeant Vehicles**	\$	8,059				3.28	\$	26,427	
90							Subtotal --->	\$	342,851	
91										
92	<b>Total Gross Police Reimbursement ---&gt;</b>								\$	2,522,924
93										
94	(Deductions) for other City Police-related payments									
95										
96	FY01 Takoma Park Police NDA Rebate								\$	(387,193)
97										
98	Maryland State Police 2001 State Aid for Police Protection Grant								\$	(424,515)
99										
100	<b>Net Takoma Park Police Services Payment ---&gt;</b>								<b>\$ 1,711,216</b>	
101										
102	* Salaries and Fringes come from BUD 211 for FY01.									
103										
104										
105	The cost of a PPV was shown as \$8,192 in FY98, and increased by 2% for FY99 to \$8,356.									
106	Information from Fleet Mgmt and Police Department for FY01 has a total cost of \$8059.									
107										
108	Takoma Park Officers									41
109	Required by MC for Police Services									32.79
110	Net additional TP Officers									8.21
111	State Municipal Officer Grant per officer									\$1,800
112	Amount to Reduce State Aid									\$14,775.00
113										
114	Total Maryland State Police Protection Grant: FY01								\$	439,290
115										
116	Net Maryland State Police Protection Grant									\$424,515
117										

	B	C	D	E	F	G	H	I	J	K	
4	<b>Field Services Bureau (FSB) Workload Analysis:</b>										
5											
6	The FSB weighted workload (WWL) categorizes each call for service that Dispatch and										
7	Communications receives into one of 95 classifications. For each type of call, police staff have										
8	estimated the amount of time that a first responder officer must spend on a call, including writing any										
9	necessary reports. <b>One weighted workload unit equals 0.5 staff hours (30 minutes).</b>										
10											
11	Once the weighted workload units are calculated over a 12 month period, they are updated to reflect										
12	calls for service handled by the Telephone Reporting Unit (TRU). TRU calls are weighted and										
13	subtracted from the total weighted workload for FSB. The result are workload units handled only by										
14	first responders.										
15											
16	To determine the number of first responders needed to handle annual workload, the annual weighted										
17	workload hours per first responder officer is calculated. Remember weighted workload is calculated in										
18	30 minute units, so hours must be converted to units. The calculation works as follows:										
19											
20	Hours per workyear less sick, annual, compensatory, and mandated training:								1,639		
21											
22	Less 35% for Community Policing activities (non-call related)						0.35		(574)		
23											
24	Less 31% Status Time						0.31		<u>(508)</u>		
25											
26	<b>Total First Responder Annual Hours per Officer</b>								<b>557</b>		
27	(MCPD/ OMB is currently reviewing the FSB weighted workload and assumptions.										
28	The example shown reflects the workload and assumptions used in the Police Facilities Master Plan.)										
29											
30	The chart is the Workload Analysis Formula. Please note the factors as described above										
31	(weighted workload, TRU, dedicated response time) and how they are applied within the formula.										
32											
33	<b>WORKLOAD ANALYSIS FORMULA - PATROL OFFICERS</b>										
34											
35	<b>Item:</b>									<b>MCPD</b>	
36											
37	1. Weighted Workload Units									605,147	
38											
39	2. Less 10% TRU Workload		(0.10)							(60,552)	
40											
41	3. Total Weighted Workload - (In half-hour units)									544,595	
42											
43	4. Weighted Units to Full Hours - (Half of line 3)									<u>272,298</u>	
44											
45	5. First Response Hours per Officer per Year									557	
46											
47	6. Subtotal First Response Officers Needed									489	
48	(Line 4 / Line 5)										
49											
50	7. First Response Officer Allocation									464	
51											
52	8. Less Limited / Light Duty Officers									(30)	
53											
54	9. Total First Response Officers Allocation									434	
55											
56	10. Total First Response Officers Needed									55	
57	(Line 6 - Line 9)										

JOB CLASS	JOB CLASS TITLE	POS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
03063	POLICE CAPTAIN	1.00	1.00	98,642.33	43,157.93	141,800.26
03065	POLICE LIEUTENANT	3.00	3.00	247,483.45	93,690.20	341,173.65
03067	POLICE SERGEANT	11.00	11.00	761,701.95	285,030.31	1,046,732.26
03074	MASTER POLICE OFFICER	12.00	12.00	710,014.74	258,589.06	968,603.80
03080	POLICE OFFICER III	98.00	98.00	4,544,115.15	1,746,743.39	6,290,858.54
03500	POLICE DIST STN ASST	1.00	1.00	32,468.96	10,511.89	42,980.85
03501	POLICE SERVICES AIDE	7.00	7.00	284,116.62	71,546.66	355,663.28
009273	OFFICE SERVICES COOR	1.00	1.00	44,440.83	17,115.26	61,556.09
	SUBTOTAL	134.00	134.00	6,742,584.03	2,526,384.70	9,268,968.73
001080	POLICE OFFICER III	4.00	2.00	91,421.17	42,958.40	136,379.57
	SUBTOTAL	4.00	2.00	91,421.17	42,958.40	136,379.57
009900	OVERTIME		4.94	142,600.76	26,108.54	368,709.30
	SUBTOTAL		4.94	142,600.76	26,108.54	368,709.30
TAL. SECTION	472021	138.00	140.95	7,178,605.96	2,595,451.64	9,774,057.60

BPRS211

MONTGOMERY COUNTY BPREP PRODUCTION REPORTS  
BPS DEPARTMENT PERSONNEL PROJECTION COMPLEMENT

SECTION : 472022

POL BETHESDA DISTRICT

RUN DATE: 05/24/2000  
RUN TIME: 11:23 AM  
PAGE NUM: 9

JOB CLASS	JOB CLASS TITLE	POS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
003063	POLICE CAPTAIN	1.00	1.00	102,917.19	40,184.77	143,101.96
003065	POLICE LIEUTENANT	3.00	3.00	253,632.15	95,444.71	349,056.86
003067	POLICE SERGEANT	11.00	11.00	756,141.03	293,504.77	1,049,645.80
003074	MASTER POLICE OFFICE	101.00	101.00	667,086.42	248,561.58	915,648.00
003080	*POLICE OFFICER III	6.00	6.00	4,715,691.56	1,740,170.23	6,455,861.79
003501	POLICE SERVICES AIDE	1.00	1.00	251,744.15	61,553.09	313,297.24
009273	OFFICE SERVICES COOR	1.00	1.00	44,427.64	9,298.66	53,726.30
	SUBTOTAL	136.00	136.00	6,791,620.14	2,488,717.81	9,280,337.95
003501	POLICE SERVICES AIDE	3.00	1.00	14,097.52	18,504.06	57,601.58
	SUBTOTAL	3.00	1.00	39,097.52	18,504.06	57,601.58
009900	OVERTIME		5.17	383,702.22	29,240.72	412,942.94
009962	CHG. TO PARKING FUND		-1.15	-84,853.61	-6,466.40	-91,320.01
	SUBTOTAL		4.02	298,848.61	22,774.32	321,622.93
TOTAL SECTION	472022	136.00	139.02	7,129,566.27	2,529,996.19	9,659,562.46

SECTION : 472023 POL, SILVER SPRING DISTRICT

JOB CLASS	JOB CLASS TITLE	FOS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
003063	POLICE CAPTAIN	1.00	1.00	98,642.33	43,157.93	141,800.26
003065	POLICE LIEUTENANT	3.00	3.00	246,177.53	96,758.88	342,936.41
003067	POLICE SERGEANT	14.00	14.00	973,511.92	381,312.97	1,354,824.89
003074	MASTER POLICE OFFICE	13.00	13.00	773,642.50	280,542.65	1,054,185.15
003080	*POLICE OFFICER III	124.00	120.00	5,413,456.33	1,980,747.20	7,394,203.53
003501	POLICE SERVICES AIDE	7.00	7.00	269,597.76	76,802.87	346,400.63
009273	OFFICE SERVICES COOR	1.00	1.00	44,440.83	12,320.13	56,760.96
	SUBTOTAL	163.00	159.00	7,819,469.20	2,871,642.63	10,691,111.83
009900	OVERTIME		7.09	527,238.04	40,173.65	567,411.69
009962	CHG. TO PARKING FUND		-1.15	-84,853.61	-6,466.40	-91,320.01
	SUBTOTAL		5.94	442,384.43	33,707.25	476,091.68
TOTAL SECTION	472023	163.00	164.94	8,261,853.63	2,905,349.88	11,167,203.51

BYS DEPARTMENT PERSONNEL PROJECTION COMPLIMENT

POL. WHEATON/GLENMONT DISTRICT

JOB CLASS	JOB CLASS TITLE	POS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
003063	POLICE CAPTAIN	1.00	1.00	85,817.72	27,801.32	113,619.04
003065	POLICE LIEUTENANT	3.00	3.00	213,079.09	69,936.18	283,015.27
003067	POLICE SERGEANT	11.00	11.00	749,176.41	275,278.42	1,024,454.83
003074	MASTER POLICE OFFICE	11.00	11.00	655,011.89	253,133.81	908,145.70
003080	*POLICE OFFICER III	114.00	114.00	5,238,820.45	1,926,554.20	7,165,374.65
003501	POLICE SERVICES AIDE	7.00	6.60	250,676.51	62,697.91	313,374.42
009273	OFFICE SERVICES COOR	1.00	1.00	44,440.83	13,373.86	57,814.69
	SUBTOTAL	148.00	147.60	7,237,022.90	2,628,775.70	9,865,798.60
003080	*POLICE OFFICER III	2.00	1.00	54,843.47	15,184.00	70,027.47
	SUBTOTAL	2.00	1.00	54,843.47	15,184.00	70,027.47
009900	OVERTIME		5.54	405,601.44	30,904.17	436,505.61
	SUBTOTAL		5.54	405,601.44	30,904.17	436,505.61
	TOTAL SECTION	150.00	154.14	7,697,467.01	2,674,863.87	10,372,331.68

BPS DEPARTMENT PERSONNEL PROJECTION COMPLEMENT

ACTION : 472025

POL GERMANTOWN DISTRICT

JOB CLASS	JOB CLASS TITLE	POS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
003063	POLICE CAPTAIN	1.00	1.00	102,917.19	39,681.67	142,598.86
003065	POLICE LIEUTENANT	4.00	4.00	286,516.89	103,381.50	389,898.39
003067	POLICE SERGEANT	15.00	15.00	1,033,200.60	391,530.07	1,424,730.67
003074	MASTER POLICE OFFICE	12.00	12.00	774,060.80	287,379.11	1,061,439.91
003080	*POLICE OFFICER III	142.00	142.00	6,763,562.94	2,491,272.93	9,254,835.87
003500	POLICE DIST STN ASST	1.00	1.00	32,468.96	10,754.49	43,223.45
003501	POLICE SERVICES AIDE	13.00	13.00	468,400.15	131,548.94	599,949.09
009273	OFFICE SERVICES COOR	1.00	1.00	44,440.83	10,090.11	54,530.94
009274	*PRINCIPAL ADMIN AID	1.00	1.00	25,856.03	9,772.97	35,629.00
	SUBTOTAL	190.00	190.00	9,531,424.39	3,475,411.79	13,006,836.18
003080	*POLICE OFFICER III	2.00	1.00	37,820.60	22,340.50	60,161.10
	SUBTOTAL	2.00	1.00	37,820.60	22,340.50	60,161.10
009900	OVERTIME		5.92	431,074.21	32,850.86	463,925.07
	SUBTOTAL		5.92	431,074.21	32,850.86	463,925.07
	TOTAL SECTION	192.00	196.92	10,000,319.20	3,530,603.15	13,530,922.35

SECTION : 473060

JOB CLASS	JOB CLASS TITLE	POS	WY	SALARY AND WAGES	EMPLOYEE BENEFITS	TOTAL PERSONNEL COSTS
000837	PROGRAM SPEC I	4.00	4.00	161,216.16	48,944.68	210,160.84
003063	POLICE CAPTAIN	1.00	1.00	98,642.33	43,157.93	141,800.26
003067	POLICE SERGEANT	8.00	8.00	567,482.78	223,200.15	790,682.93
003074	MASTER POLICE OFFICER	11.00	11.00	692,516.97	267,640.29	960,157.26
003080	*POLICE OFFICER III	49.00	49.00	2,729,183.22	1,058,124.60	3,787,307.82
003505	LATENT PRINT EXAMINE	5.00	5.00	230,920.48	57,106.39	288,026.87
003512	PHOTO LABORATORY TEC	1.00	1.00	42,424.88	9,375.03	51,799.91
003518	CHIEF FORENSIC CHEM	1.00	1.00	78,227.86	23,536.95	101,764.81
003519	FORENSIC CHEMIST	5.00	5.00	237,014.22	61,427.12	298,441.34
003521	EVIDENCE TECHNICIAN	6.00	6.00	210,948.87	48,868.49	259,817.36
009006	*DATA ENTRY OPERATOR	1.00	.60	10,710.38	7,524.51	18,234.89
009273	OFFICE SERVICES COOR	3.00	3.00	133,322.49	35,328.46	168,650.95
009274	*PRINCIPAL ADMIN AID	7.00	7.00	261,304.93	68,131.89	329,436.82
	SUBTOTAL	102.00	101.60	5,451,915.57	1,952,166.49	7,406,282.06
003519	FORENSIC CHEMIST	1.00	.50	32,195.03	11,404.50	43,599.53
	SUBTOTAL	1.00	.50	32,195.03	11,404.50	43,599.53
009900	OVERTIME		4.25	295,329.57	22,506.09	317,835.66
	SUBTOTAL		4.25	295,329.57	22,506.09	317,835.66
	TOTAL SECTION	473060	106.35	5,781,440.17	1,985,277.08	7,767,717.25
	FULL-TIME	230.00	227.60	12,886,965.13	4,711,269.79	17,598,234.92
	PART-TIME	3.00	1.50	54,865.02	26,639.07	81,504.09
	OVERTIME		14.58	973,753.34	74,206.42	1,047,959.76
	PLUS HOLIDAY PAY			156,664.81	11,938.79	168,603.54
	LESS LAPSE			-95,759.96	-42,354.38	-138,114.34
	PLUS SHIFT DIFFE		-2.28	126,621.82	9,649.29	136,271.11
	LEAVE PAYMENT			99,999.92	7,620.56	107,620.48
	LEAVE PAYOUT			96,571.85	7,359.20	103,931.05
	MISC. PERS. COST			139,323.16	10,617.18	149,940.34
	TOTAL DIVISION	233.00	241.40	14,439,005.09	4,816,945.86	19,255,950.95

**Police Vehicle Annual Costs: Acquisition, Maintenance, Mileage, and Equipment**

	Years		
	Total	Amortized	Annual Amount
Replacement Cost/Year			3,591
Maintenance Cost/Year			1,466
Insurance Cost/Year			72
Overhead/Year			235
Fuel/Year			872
<b>Subtotal: Acquisition/Maintenance/Other*</b>			<b>6,236</b>
Push Bumper	86	5	17
Decals	150	5	30
Deer Alert	5	5	1
Light Bar (Strobe)	1,800	5	360
Control Box & Speaker	310	5	62
Flasher	30	5	6
Shotgun Rack	115	5	23
Speaker Cover	8	5	2
Fire Extinguisher & Kit	52	5	10
Radio (Pre-800 Mhz)	3,000	10	300
Vehicle Preparation Fee	400	5	80
<b>Subtotal: Equipment**</b>	<b>5,956</b>		<b>891</b>
<b>Total Annual Costs</b>			<b>7,127</b>

Sources:

\* MC DPWT-Division of Fleet Services

\*\* MC Police Department

p:\development\other\tp mtd\police car.xls

11/27/2002 16:22

## 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. Each municipal corporation 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)

## 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.

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 Wednesday, November 7, 2012**.
- All municipal service levels (other than zero) must include explanation and documentation. In particular, any changes in service level since the last fiscal year must be documented.
- Please provide a copy of your current budget with your request.
- The level of service section of the form must be expressed as a percentage of the total service being replaced. (Please use **10%** intervals.)
- After OMB receives the information, further information or clarification may be required. In some cases, this could include a meeting to discuss the municipality's request forms.
- The County will send a letter to each municipality indicating the calculated tax differential **no later than December 7, 2012**.
- The value of tax differential given must be agreed upon between the Office of Management and Budget and the respective municipality **no later than January 15, 2013**, otherwise the matters in dispute shall be submitted to an arbitration panel.

### SERVICE CATEGORIES DEFINED

Each service category is defined by the County Budget document. Please refer to Appendix II for a detailed description of specific services provided by County departments. To help clarify, some concise guidelines are provided below.

- **Public Works.** To be eligible for the Public Works debt service credit, the municipality's service must include building and overhauling streets and owning or leasing needed public works vehicles.
- **Aging Services.** To be eligible for the Aging Services credit, the municipality must provide a social service to elderly citizens that is currently provided by the County. Whenever it is possible, any agreement with the County's Department of Family Services regarding a division of labor for this activity should be provided.
- **Housing and Community Development.** To be eligible for the Housing and Community Development credit, the municipality must provide a locally supported service in housing or community development that is currently provided by the County. This credit will apply only where a municipality performs at least one of the following services:
  - Provides a contribution, including human resources, to the Redevelopment Authority,
  - Provides grant writing, administration, reporting or monitoring services if non-CDBG (Community Development Block Grant) funded.
- **Homeland Security (Public Safety Communications)**
  - **Police Dispatch Services.** To be eligible for the Police Dispatch Services credit, the municipality must provide its own police dispatch services, including paging or 911 services.
  - **Fire Dispatch Services.** To be eligible for the Fire Dispatch Services credit, the municipality must provide its own fire communication and dispatch services, including paging or 911 services.
- **Police Patrol.** To receive this service credit, the municipality must provide police patrol services that are currently performed by the County. Therefore, a contract for patrol service to supplement the County Police is not eligible for the credit. The percentage of average weeks that patrol service is provided will guide the percentage of credit. Other factors may also be considered.
- **Police Support Services.** To receive this service credit, the municipality must provide detective services, crime laboratory services, crime analysis, and burglar alarm services. Specific agreements with the County police should be provided.
- **Police Strategic Management.** To receive this service credit, the municipality must provide its own internal support services for its police department. Please refer to the budget document for detailed breakdown of related services.
- **Fire Services.** For the Fire Services credit, the question of replacement of County costs is again central. A replacement credit applies for municipalities that provide one or more of the following:
  - Debt service on a fire station,
  - Full or partial funding for equipment, or
  - Funding for career personnel and/or training costs.
- **Animal Management.** To fully replace the County's cost in this service area, a municipality would need to provide field staff, short- and long-term boarding facilities, veterinary care, and

related support services. Credit is also given for doing any part of this activity that replaces a County service.

- **Library Service.** 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. To receive credit for debt service the municipality must provide a facility or pay the cost of a facility used by a County library or other library that replaces all or part of the need for County library service.
- **Street Lighting.** Street Lighting includes street lighting and traffic lights. Such lighting must replace a County cost.

## THE TAX DIFFERENTIAL CALCULATION PROCESS

The FY 2013 Approved Budget determines the FY 2014 Tax Differential. OMB makes the following adjustments beginning with the individual agency budgets. (The computation described below is illustrated in the Appendices to this document.) This calculation reflects the changes required by the State Truth in Taxation Law to impose two different rates for Real Property Tax and Personal Property Tax, effective in FY 2002. The impact on individual municipalities is revenue neutral.

- Step 1. Agency Budgets are adjusted by the following:
  - Indirect costs are not shown at agency levels (includes depreciation)
  - Capital outlay costs are included in the indirect costs
  - FY 2013 budget costs are reduced by non-property tax revenues directly related to service
  - FY 2013 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
  - FY 2013 services which are provided entirely by the County are eliminated
  - FY 2013 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 2013 debt service is allocated to appropriate functional categories.
- Step 3. FY 2013 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2013 Real Property Tax Base and Personal Property Tax Base, respectively.

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

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

	<u>Town X</u>	
	Real Property	Personal Property
Unadjusted Municipal Tax Rate (Service Level) for FY 2014	\$0.0722	\$0.1805
Unadjusted Municipal Tax Rate plus the calculated rate for each of the last 2 years (3 years total)	\$0.1736	\$0.4341
Divide by 3=	\$0.0579	\$0.1447
Equals the Tax Differential Rate for FY 2014	\$0.0579	\$0.1447

Times the Estimated Municipal Base	\$132,864,930	\$5,905,108
Divided by \$100	\$100	\$100
<b>Equals the Total FY 2014 Estimated Tax Relief for Town X</b>	<b>\$76,929 + \$8,545 = \$85,474</b>	
<b>FY 2014 Property Tax Base of Town X</b>	<b>\$132,864,930 + \$5,905,108</b>	
<b>FY 2014 Total Property Tax Base Combined of Town X</b>	<b>=\$138,770,038</b>	

## Service Category Description

Source: Prince George's County FY 2013 Approved Operating Budget Book  
[\(http://www.princegeorgescountymd.gov/Government/AgencyIndex/OMB/Approved\\_Budget\\_FY2013/\)](http://www.princegeorgescountymd.gov/Government/AgencyIndex/OMB/Approved_Budget_FY2013/)

### Department of Public Works and Transportation

#### **Project Management**

Project Management provides administration and coordination of the Capital Improvement Program (CIP) and is organized into two divisions: Highways and Bridges Division and Right-of-Way Division.

The Highways and Bridges Division provides administration, design, and coordination of all activities necessary to prepare procurement ready contracts for construction of road, drainage, flood control, and bridge related capital improvements, as well as rehabilitation contracts for County infrastructure; inspects and manages County inventory of bridges; bids work and oversees construction of CIP projects by providing a full range of construction management services and supervision of project contractors; and manages specialized consultants engaged in the design, inspection and oversight of County construction contracts.

The Right-of-Way Division provides timely appraisal and acquisition of necessary rights-of-way and easements required for CIP projects and rehabilitation activities; provides property acquisition support for other County departments; and supports the development community in processing storm drainage easements associated with the building permit process. (Operating costs are recovered from the County's CIP.)

#### **Transportation**

Transportation provides administration and departmental coordination for its two operating divisions: Traffic Management and Operations Division and Transit Division.

The Traffic Management and Operations Division operates the Traffic Response and Information Partnership (TRIP) Center; provides coordination for traffic incidents, emergencies and special events; constructs and maintains traffic signals; designs, fabricates and installs roadway signs; and installs and maintains transverse and longitudinal traffic pavement markings on roadways.

The Transit Division manages operation of local transit services including TheBus, Call-A-Cab, Call-A-Bus, Rideshare and Fringe Parking programs. The division provides transit services to the public and special communities such as the elderly and disabled. The division also advises County officials on mass transit operations, including Metrobus, Metrorail and commuter rail services; analyzes transit data; and provides route-planning services.

#### **Engineering**

Engineering provides administration and coordination of engineering, inspections, and permitting programs; and provides technical assistance to other entities including the County Council, citizens, and development community regarding roadway design. The division is organized into two units:

Engineering and Inspection Services Division oversees design of non-CIP projects; reviews and approves subdivision street construction plans; inspects and/or issues permits for work within rights-of-way; reviews and provides input to M-NCPPC on proposed subdivisions; processes petitions to close streets; performs quality control testing on construction materials in support of permits and CIP projects; reviews storm drain/stormwater management plans, floodplain studies and delineations; reviews/approves grading plans in accordance with County's Grading Code; issues grading permits related to any proposed improvements and developments; inspects grading for building construction and landfill operations, storm drain/stormwater management pond facilities and common areas; enforces erosion/sediment control measures; administers

County's Critical Area Program; coordinates removal of illegal signs from public rights-of-way; and General Specifications and Standards for Roadways and Bridges, and Policy and Specification for Utility Installation and Maintenance Permits.

Traffic Safety Division oversees transportation infrastructure to ensure safe and efficient mobility for drivers and pedestrians, compliance with the Americans with Disabilities Act, and reduction of traffic congestion; reviews and approves traffic studies and roadway designs; designs and coordinates traffic control device installations; implements Neighborhood Traffic Management and street lighting programs; reviews, approves, and monitors traffic lane assignments and utility work within public rights-of-way; designs and reviews roadway striping, signage and maintenance of traffic plans; designs in-house traffic control signal plans and reviews and approves signal designs prepared by consultants as part of the development approval process and CIP projects.

### **Department of Family Services**

#### **Aging Services Division**

The Aging Services Division serves as the County's Area Agency on Aging and provides advocacy and a broad range of services for older persons and their families by helping them receive assistance or remain actively involved in their community. The division ensures the provision of programs and services in accordance with the Older Americans Act.

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

#### **Redevelopment Division**

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

### **Office of Homeland Security**

#### **Public Safety Communications**

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

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

### **Police Department**

#### **Patrol Services**

The Bureau of Patrol encompasses six (6) District police stations and the Special Investigations Division. 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 a week patrol and operational functions throughout the County.

The district stations provide intelligence-based directed patrol, implementing a proactive community policing philosophy in partnership with community residents and citizens. Also, the district stations have specialized investigative, community response and traffic enforcement functions.

The Special Investigations Division addresses critical and complex criminal investigations. It incorporates seven units: the Gang Unit, the WAVE Team (Washington Area Vehicle Enforcement Team), the Violent Repeat Offenders Unit, the Scrap Metal Unit, Pawn Unit, Organized Retail Unit and the Collaborative Supervision and Focused Enforcement and Justice Assistance Grant (CSAFE/JAG) Unit. The Gang Unit focuses on identifying and dismantling organized criminal gangs operating within Prince George's County. The WAVE Team is

comprised of police officers from Prince George's County and other Maryland police agencies. The task force is responsible for identifying vehicle auto theft rings and apprehending multiple auto theft offenders. Education and prevention are also presented to civic groups and community members. The Violent Repeat Offenders Unit consists of officers who aggressively target known prior violent offenders with the goal of reducing violent crime and associated criminal activity. The Scrap Metal Unit and the Pawn Unit conduct both overt and covert investigations at the 70 different pawn shops and second-hand dealers throughout the County. The Organized Retail Theft Unit investigates business-related thefts, embezzlement, fraud, and liaisons with retailers in the County that are suffering large losses.

### **Support Services**

The Bureau of Support Services has the primary responsibility of investigating serious criminal violations of law and detecting perpetrators of crime. The Bureau is divided into five major areas: the Criminal Investigation Division, Narcotic Enforcement Division, Forensic Services Division, Special Operations Division and the Homeland Security Division/Joint Analysis Intelligence Center.

The Criminal Investigation Division (CID) is divided into the Homicide Section, Robbery Section, Special Crimes Section and the Evidence Section. They are tasked with major crime investigations including homicide, sexual assaults, child abuse, commercial and residential robberies, and repeat offenders. The Narcotic Enforcement Division (NED) is comprised of the Major Narcotic and Street Narcotic Sections. This division investigates all drug activity and organized crime. The Forensic Services Division (FSD) is comprised of the Drug Analysis Laboratory, Firearms Examination Unit, Serology/DNA Laboratory and the Regional Automated Fingerprint Identification System (RAFIS). These units are responsible for the analysis of all DNA evidence, controlled dangerous substances, firearms and latent fingerprints. The Special Operations Division (SOD) consists of the Tactical Section, Motors Section, Canine Section, Aviation Section, and Special Services Section. This division is responsible for handling high risk incidents; conducting specialized traffic enforcement; reconstructing fatal motor vehicle crashes; searching for persons and property with the assistance of canines and providing aerial support to police operations. The Homeland Security Division includes the Homeland Security Intelligence Unit and the Joint Analysis Intelligence Center (JAIC). This division establishes and maintains a proactive role in the identification and investigation of individuals and groups that seek to violate the security of Prince George's County citizens.

### **Strategic Management**

The Bureau of Strategic Management is comprised of the following divisions: Planning and Research, Records Management, Community Services, Critical Support Services and the Executive Review Panel Chairperson.

The Planning and Research Division maintains the Department's policy system; researches the latest law enforcement technology and ensures compliance with standards set by the Commission on Accreditation for Law Enforcement Activities (CALEA). The Records Management Division is responsible for the operation and maintenance of critical information, technology, and mechanical systems within the Department. This includes the data compliance section, consisting of the National Crime Information Center (NCIC) and Validations Unit.

The Property Management Unit is responsible for maintaining the property warehouse, storing property collected by officers. The Tow Unit is also a part of the division and is responsible for monitoring, auditing and tracking the proper disposal of all motor vehicles as a result of police action. The Community Services Division provides services directly where needed. This division participates and takes the lead in community outreach programs, manages dozens of volunteers and holds a youth summer camp. The Community Services Division also coordinates the Toys for Tots operation and the Safety Patrol Educational Summer Camp. This division also includes the Crossing Guard Unit and the Police Explorers Program.

The Critical Support Services Division includes the Psychological Services Unit and the Victims Services Unit. Psychological Services provides counseling to employees and their families. The Victim Services Unit ensures compliance with State Victim Rights Laws and CALEA, and provides information and services to victims of crime in partnership with Community Advocates for Family & Youth, a non-profit group. The Executive Review Panel Chairperson convenes a monthly board in conjunction with the Internal Affairs Division, the Training and Education Division, the Bureau Chiefs, and the affected Commands to review critical use of force incidents involving officers. The Chairperson ensures that each Executive Review Panel is conducted in accordance with established rules and procedures.

### **Fire/EMS Department**

#### **Emergency Operations**

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

#### **Administrative Services**

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

#### **Special Operations**

Special Operations Command coordinates all of the specialized non-emergency services for the agency, including Risk Management, Fire Marshal, Professional Standards, Training and Technical Services.

### **Department of Environmental Resources**

#### **Animal Management**

The Animal Management Division licenses dogs, cats and ferrets; impounds and assists stray, vicious or sick animals; inspects holding facilities and pet stores; investigates animal cruelty complaints; and maintains animal adoption and redemption programs. Volunteer and educational programs are provided to encourage proper care and humane treatment of animals. The care and feeding of animals, maintenance of the kennel area, receiving of calls, and euthanasia services are provided under contract.

### **Memorial Library**

#### **Public Services**

The Public Services Division includes all of the facilities, services, and programs that provide direct service to the public, namely the Audio-Visual Department, the Public Documents Library, the Correctional Center Library, and the eighteen branch libraries, as well as the Public Services Office under the supervision of the Associate Director for Public Service.

Any County agency reorganizations that reallocated revenues among agency divisions between FY 2012 and FY 2013 are linked accordingly in the fiscal 2014 tax differential calculations.

**FY 2014 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM**

City/Town

Calculation Source Prince George's County FY 2013 Adopted Operating Budget and Municipality FY 2013 Adopted Operating Budget

Instructions Identify below the degree (0% to 100% with 10% increments) that the services listed below ARE NOT PROVIDED BY THE COUNTY GOVERNMENT TO RESIDENTS OF YOUR TOWN/CITY AND WHICH YOUR JURISDICTION PROVIDES IN LIEU OF THE COUNTY SERVICE. Please provide your FY 2012 adopted budget, FY 2013 adopted budget, and other support documentations. Note: No requests will be considered without appropriate documents. Prior year granted service degree does not serve as the base for the FY 2014 decision. All rates are in cents.

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

OMB Contacts Terri Bacote-Charles, OMB Director (301) 952-3218  
Beth McCoy, Budget and Management Analyst (301) 952-2639

Service Category	County Real Property Tax Rate Equivalent (a)	County Personal Property Tax Rate Equivalent (b)	Degree of Service Provided by Municipality in lieu of County (%) (c)	Real Property Tax Differential Rate (d) = (a) x (c)	Personal Property Tax Differential Rate (e) = (b) x (c)
<b>PUBLIC WORKS</b>					
Engineering	0.05	0.13		0.00	0.00
Debt	2.21	5.10		0.00	0.00
<b>Subtotal</b>	<b>2.26</b>	<b>5.23</b>		<b>0.00</b>	<b>0.00</b>
<b>HUMAN SERVICES</b>					
Aging	0.05	0.11		0.00	0.00
Housing & Community Development	0.16	0.38		0.00	0.00
<b>Subtotal</b>	<b>0.21</b>	<b>0.49</b>		<b>0.00</b>	<b>0.00</b>
<b>COMMUNITY SAFETY</b>					
<b>Homeland Security - Public Safety Communications</b>					
Police Dispatch	0.74	1.71		0.00	0.00
Fire Dispatch	0.13	0.30		0.00	0.00
<b>Subtotal</b>	<b>0.87</b>	<b>2.01</b>		<b>0.00</b>	<b>0.00</b>
<b>Police</b>					
Patrol Services	6.22	14.35		0.00	0.00
Support Services	1.79	4.14		0.00	0.00
Strategic Management	1.20	2.78		0.00	0.00
Debt	0.03	0.06		0.00	0.00
<b>Subtotal</b>	<b>9.24</b>	<b>21.33</b>		<b>0.00</b>	<b>0.00</b>
<b>Fire</b>					
Administrative Services	0.71	1.65		0.00	0.00
Emergency Operations	5.40	12.46		0.00	0.00
Debt	0.19	0.43		0.00	0.00
<b>Subtotal</b>	<b>6.30</b>	<b>14.54</b>		<b>0.00</b>	<b>0.00</b>
Volunteer Fire	0.75	1.74		0.00	0.00
<b>ENVIRONMENTAL SERVICES</b>					
Animal Management	0.32	0.75		0.00	0.00
<b>LIBRARY</b>					
Library	1.11	2.57		0.00	0.00
Debt	0.21	0.48		0.00	0.00
<b>Subtotal</b>	<b>1.32</b>	<b>3.05</b>		<b>0.00</b>	<b>0.00</b>
<b>NON-DEPARTMENTAL</b>					
Street Lighting/Traffic Signal	0.40	0.94		0.00	0.00
<b>Subtotal</b>	<b>0.40</b>	<b>0.94</b>		<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>21.67</b>	<b>50.08</b>		<b>0.00</b>	<b>0.00</b>

Preparer Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Street \_\_\_\_\_  
 City, State, Zip Code \_\_\_\_\_  
 Phone Number \_\_\_\_\_  
 Fax Number \_\_\_\_\_  
 E-mail Address \_\_\_\_\_

**FY 2014 MUNICIPAL DESCRIPTION OF SERVICES FORM**

City/Town

Calculation Source Prince George's County FY 2013 Adopted Operating Budget and Municipality FY 2013 Adopted Operating Budget

Instructions Identify below each service category for which you are requesting a tax differential for FY 2014. Include a detailed description of each service category, noting the type of service, the hours and days each service is provided, the number of positions providing each service, the amount and source of funds used to provide each service, and any other relevant information that will help the County determine eligibility. You also may use this form to propose other services that you believe could be eligible for a tax differential in future fiscal years.

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

OMB Contacts Terri Bacote-Charles, OMB Director (301) 952-3218  
Beth McCoy, Budget and Management Analyst (301) 952-2639

Service Category	Description of Eligible Service Provided by the Municipality
<b>PUBLIC WORKS</b>	
Engineering	
Debt	
<b>HUMAN SERVICES</b>	
Aging	
Housing & Community Development	
<b>COMMUNITY SAFETY</b>	
Homeland Security - Public Safety Communications	
Police Dispatch	
Fire Dispatch	
Police	
Patrol Services	
Support Services	
Strategic Management	
Debt	
Fire	
Administrative Services	
Emergency Operations	
Debt	
<b>VOLUNTEER FIRE</b>	
<b>ENVIRONMENTAL SERVICES</b>	
Animal Management	
<b>LIBRARY</b>	
Library	
Debt	
<b>NON-DEPARTMENTAL</b>	
Street Lighting/Traffic Signal	
Other Services Proposed for a Tax Differential	

Preparer Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Street \_\_\_\_\_  
 City, State, Zip Code \_\_\_\_\_  
 Phone Number \_\_\_\_\_  
 Fax Number \_\_\_\_\_  
 E-mail Address \_\_\_\_\_

Part XXII LOCAL HIGHWAY FINANCE REPORT Department of Transportation		LOCAL GOVERNMENT		
		Montgomery County		
Prepared by:		Almon Turner	Phone:	
			240-777-8817	
YEAR ENDING (d/m/yyyy)				
6/30/2011				
I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURES				
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available	0	0	2352970	0
2. Minus amount used for collection expenses	0	0		
3. Minus amount used for nonhighway purposes	0	0	0	
4. Minus amount used for mass transit	0	0	0	0
5. Remainder used for highway purposes	0	0	2352970	0
I. RECEIPTS FOR ROAD AND STREET PURPOSES		II. DISBURSEMENTS FOR ROAD AND STREET PURPOSES		
ITEM	AMOUNT	ITEM	AMOUNT	
A. Receipts from local government sources		A. Local highway disbursements		
1. Local highway-user taxes		1. Capital outlay	107551699	
a. Motor fuel (from Item I.A.5)	0	2. Maintenance	18559810	
b. Motor vehicle (from Item I.B.5.)	0	3. Road and street services		
c. TOTAL (a+b)	0	a. Traffic control operations	6570666	
2. General fund appropriations	253171843	b. Snow and ice removal	56046245	
3. Other local imposts	7451505	c. Other	0	
4. Miscellaneous local receipts	2180680	d. Total ( a. through c.)	62616911	
5. Transfers from toll facilities	0	4. General administration & misc.	8082809	
6. Proceeds of sale of bonds and notes		5. Highway law enforcement and safety	17933466	
a. Bonds-original issues	66600000	6. TOTAL (1 through 5)	214744695	
b. Bonds refunding issues	0	B. Debt service on local obligations		
c. Notes	67500000	1. Bonds		
d. Total (a.+b.+c.)	134100000	a. Interest	19514454	
7. TOTAL (1 through 6)	396904028	b. Redemption	33606359	
B. Private contributions	544091	c. Total (a.+b.)	53120813	
C. Receipts from State Governments (from Part XX)	8144013	2. Notes		
D. Receipts from Federal Government (from Part XX)	0	a. Interest	227647	
E. Total receipts (A.7+B+C+D)	405592132	b. Redemption	85000000	
		c. Total (a.+b.)	85227647	
		3. TOTAL (1+2)	138348460	
		C. Payments to State for highways	0	
		D. Payments to toll facilities	0	
		E. Total disbursements (A.6+B.3+C+D)	353093155	
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)				
	Opening debt	Amount Issued	Redemptions	Closing debt
A. Bonds (Total)	394244452	66600000	33606359	427238093
1. Bonds (refunding portion)				
B. Notes (Total)	106500000	67500000	85000000	89000000
NOTES AND COMMENTS				