

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2020 Legislative Session

Bill No. CB-24-2020

Chapter No. 4

Proposed and Presented by Council Member Turner

Introduced by Council Members Turner, Anderson-Walker, Ivey, Harrison, Davis,
Franklin, Glaros, Taveras, Streeter and Hawkins

Date of Introduction May 29, 2020

BILL

1 AN ACT concerning

2 Fiscal Year 2021 Appropriations

3 For the purpose of making appropriations for the support of the County government and for the
4 Prince George's Community College and for the schools, institutions, departments, offices,
5 boards, commissions, and agencies of Prince George's County, and for other purposes, for the
6 fiscal year beginning July 1, 2020, and ending June 30, 2021; adopting the current expense
7 budget, the capital improvement program, and the capital budget prepared according to the
8 Charter of Prince George's County and submitted by the County Executive to the County
9 Council; appropriating the items of expense in said current expense budget; establishing rates of
10 reimbursement for subsistence expenses for employees of the County; providing for the
11 inclusion of all State, Federal and private grants received subsequent to adoption of the current
12 expense budget; imposing the applicable income and special area tax rates under the public
13 general laws and public local laws of Maryland; all to be known as the Annual Budget and
14 Appropriation Ordinance of Prince George's County for Fiscal Year 2021.

15 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
16 Maryland, that subject to and in accordance with the authority of the Charter of Prince George's
17 County, the public general laws and public local laws of Maryland relating to budget
18 procedures, and pursuant to applicable local ordinances heretofore enacted, the several amounts
19 specified in the current expense budget of Prince George's County and of the Board of
20 Education of Prince George's County as submitted by the County Executive to the County
21 Council on or before March 15, 2020, and incorporated in a document entitled "Proposed

1 Current Expense Budget Fiscal Year 2021", an authenticated copy of which is incorporated
 2 herein by reference and made a part hereof as though it were set forth fully herein, is hereby
 3 authorized and appropriated for the several purposes specified in the proposed budget document
 4 under Function/Program/Agency/Activity, financial summary or function in the case of the
 5 Board of Education, to pay salaries, wages, fees and all other current expenses for the Prince
 6 George's Community College and for schools, institutions, departments, boards, commissions,
 7 committees, offices and agencies in and of the said County and for the Board of Education. The
 8 aforementioned budget is hereby adopted and approved, for the fiscal year beginning July 1,
 9 2020 and ending June 30, 2021.

10 SECTION 2. The amount of reimbursement for expenses for subsistence incident to the
 11 performance of official duties of officers or employees of the County shall be at the following
 12 rates:

13 Meals will be reimbursed on the basis of actual costs including gratuities, with the
 14 following limits, unless a greater amount is specifically authorized by the Chief Administrative
 15 Officer for the Executive Branch or Council Administrator for the Legislative Branch on the
 16 facts of each case:

- 17 a. Breakfast \$6.00
- 18 b. Lunch \$10.00
- 19 c. Dinner \$20.00
- 20 d. Conference meals are reimbursed at actual costs.
- 21 e. Mileage reimbursement for use of private vehicles for County business shall be set
 22 at the Federal reimbursement rate set by the Internal Revenue Service (Federal
 23 Calendar Year 2020) in effect as of July 1, 2020.

24 SECTION 3. FEDERAL, STATE AND PRIVATE GRANTS. All Federal, State and
 25 private grants not included in the current expense budget of the County or any agency subject to
 26 control of the County shall upon receipt be included as a part of the current expense budget of
 27 the County or agency's budget for the year received, or for the term of the grant, whichever is of
 28 greater duration, to be expended for the purpose set forth in the grant. Prior to the expenditure
 29 of any monies therefrom the agency shall receive approval from the County Executive and
 30 County Council. Any unexpended funds shall be included in the next annual budget.

31 SECTION 4. CAPITAL IMPROVEMENT PROGRAM. Subject to and in accordance

1 with the authority of the Charter of Prince George's County, the public general laws and public
2 local laws of Maryland relating to budget procedures, the several capital improvement projects
3 and amounts specified thereto, contained in the capital program and the capital budget of Prince
4 George's County for the Prince George's Community College and for the various offices,
5 departments, boards, commissions, institutions, corporations and agencies, excluding the
6 Washington Suburban Sanitary Commission, as submitted by the County Executive to the
7 County Council on or before March 15, 2020, and subsequently amended by the County
8 Executive, and incorporated in a document entitled "Fiscal Years 2021 - 2026 Capital
9 Improvement Program - Fiscal Year 2021 Capital Budget", an authenticated copy of which is
10 incorporated herein by reference and made a part hereof as though it were fully set forth herein,
11 is hereby adopted and approved. The capital budget hereby adopted constitutes the total
12 appropriation for projects that are scheduled for implementation in Fiscal Year 2021 and those
13 projects previously authorized. Inclusion of any project in the Capital Improvement Program,
14 with all funding shown in the category "Beyond Six Years", shall mean that this project is not
15 "programmed" for the purpose of evaluating the adequacy of public facilities in accordance with
16 the subdivision regulations and the Zoning Ordinance. The County expects that certain costs of
17 the approved Capital Projects will be paid before the date of issuance of bonds (or other
18 obligations of the County to be issued after the date of adoption of this Act) from a source of
19 funds other than a County borrowing (each, a "Prior Expenditure" and collectively, the "Prior
20 Expenditures"). The County hereby declares, in accordance with Section 1.150-2 of the Income
21 Tax Regulations, its intention to use a portion of the proceeds of bonds (or other obligations of
22 the County to be issued after the date of adoption of this Act) to reimburse itself for Prior
23 Expenditures paid no earlier than 60 days before the date of adoption of this Act. In accordance
24 with Section 1.150-2 of the Income Tax Regulations, the maximum principal amount of
25 obligations expected to be issued for the approved Capital Projects is set forth in the respective
26 Funding Schedules in the Capital Improvement Program. The County recognizes that, under
27 Section 1.150-2 of the Income Tax Regulations, the use of proceeds of bonds to reimburse the
28 County for a Prior Expenditure (other than certain de minimis or preliminary expenditures
29 described in Section 1.150-2(f) of the Income Tax Regulations) generally will be permitted only
30 to the extent that: (i) the Prior Expenditure constitutes a capital expenditure for federal income
31 tax purposes; (ii) the Prior Expenditure was paid not earlier than 60 days before the date of

1 adoption of this Act; and (iii) the allocation of proceeds of the bonds to such reimbursement is
2 made not later than 18 months after the later of (a) the date the Prior Expenditure was paid, or
3 (b) the date the applicable approved Capital Project is placed in service or abandoned, but in no
4 event more than three years after the Prior Expenditure was paid.

5 SECTION 5. COUNTY ENERGY TAX. Pursuant to the County taxing authority
6 conferred by way of public local laws enacted by the Maryland General Assembly, codified at
7 Section 10-205.01(i)(2) of the Prince George's County Code, 2019 Edition, as amended, the
8 following Energy Tax Rates are hereby established, via action upon and approval of this Act by
9 the County Council, for energy bills rendered on or after July 1, 2020:

<u>TYPE OF ENERGY</u>	<u>RATE</u>
Electricity	\$0.009588 per Kilowatt Hour
Natural Gas	\$0.061370 per Therm
Fuel Oil	\$0.226733 per Gallon
Propane	\$0.144339 per Gallon

15 SECTION 6. COUNTY INCOME TAX. Pursuant to Section 10-106, Tax - General
16 Article, Annotated Code of Maryland, as amended, which requires each County to set a county
17 income tax rate equal to at least one percent (1%) but not more than three and two tenths percent
18 (3.2%) of an individual's Maryland taxable income, the County Council has set in CR-22-2008,
19 adopted on May 20, 2008, a County income tax rate of three and two tenths percent (3.2%) of an
20 individual's Maryland taxable income tax for the calendar years beginning January 1, 2009.

21 SECTION 7. EMERGENCY TRANSPORTATION FEE. Pursuant to Section 11-346 of
22 the Prince George's County Code, which requires that the fee for emergency transportation be
23 established in the Annual Budget and Appropriation Ordinance and pursuant to Section 11-347
24 which requires that revenues from the fees imposed for emergency transportation by the County
25 shall be used for operation and capital expenses related to emergency transportation, the
26 following emergency transportation fees are hereby set for emergency transportation services
27 rendered on or after July 1, 2020:

<u>TYPE OF EMERGENCY</u>	<u>FEE</u>
<u>TRANSPORTATION SERVICE</u>	
Basic Life Support	\$500.00
Advanced Life Support 1	\$650.00

Advanced Life Support 2 \$750.00

Mileage fee \$12.00 per mile

SECTION 8. AMENDMENTS TO THE CURRENT EXPENSE BUDGET, THE CAPITAL PROGRAM, AND THE CAPITAL BUDGET. The proposed current expense budget of Prince George's County and of the Board of Education, referred to above in Section 1 of this Act, and the Capital Improvement Program and Capital Budget referred to in Section 4 above, are hereby amended as set forth in Exhibits 1, 2, 3, and 4 attached hereto and made a part hereof:

The amount of the revenue estimates in the current expense budget for all funds as submitted by the County Executive as set forth in the Proposed Budget, Fiscal Year 2021 is hereby set at the sum of \$4,475,746,300 in accordance with the revenue schedule on the ensuing pages.

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PRINCE GEORGE'S COUNTY
FISCAL YEAR 2021
REVENUE

REVENUE ITEM	PROPOSED FY 2021	COUNCIL APPROVED FY 2021
PROPERTY TAXES	\$ 925,627,000	\$ 925,627,000
(Including Personal Property Taxes)		
BOARD of EDUCATION – Tax Increase	42,032,900	42,032,900
INCOME TAXES	711,980,200	625,564,500
TRANSFER & RECORDATION TAXES	187,678,600	174,442,400
OTHER LOCAL TAXES	143,040,000	134,577,100
STATE SHARED TAXES	7,281,300	7,281,300
LICENSES & PERMITS	68,852,800	52,148,600
USE OF MONEY & PROPERTY	21,663,200	11,860,100
CHARGES FOR SERVICES	62,774,300	62,774,300
INTERGOVERNMENTAL REVENUES	38,911,300	43,195,800
MISCELLANEOUS REVENUES	14,940,300	11,289,300
OTHER FINANCING SOURCES	33,583,000	63,583,000
BOARD OF EDUCATION AID	1,462,069,500	1,462,343,000
COMMUNITY COLLEGE AID	86,398,500	88,739,800
LIBRARY AID	<u>8,941,800</u>	<u>8,941,800</u>
TOTAL GENERAL FUND	\$ 3,815,774,700	\$ 3,714,400,900
INTERNAL SERVICE FUNDS	62,196,500	61,232,700
ENTERPRISE FUNDS	209,016,200	208,248,400
SPECIAL REVENUE FUNDS	243,396,600	239,396,600
GRANT PROGRAMS	<u>248,725,500</u>	<u>252,467,700</u>
TOTAL ALL FUNDS	\$ 4,579,109,500	\$ 4,475,746,300

1 The following amendments to the revenue estimates in the FY 2021 current expense
2 budget were made and submitted by the County Executive and are reflected in amendments
3 made by the State of Maryland or are a result of adjustments made by the County Council.

4 GENERAL FUND

5 Income Taxes

6 Decrease revenue by \$86,415,700 to reflect revised projections based on current
7 collections and estimated fiscal impact of the global pandemic. (Income tax receipts decrease
8 \$77,430,000 and the State Income Disparity Grant declines by \$8,985,700, as a result of
9 adjustments made by the County Executive on April 20, 2020.)

10 Transfer and Recordation Taxes

11 Decrease revenue by \$13,236,200 to reflect revised projections due to a decline in home
12 purchases and refinance activity, as a result of adjustments made by the County Executive on
13 April 20, 2020.

14 Other Local Taxes

15 Decrease revenue by \$8,462,900 to reflect revised projections based on current collections
16 and the estimated fiscal impact of the global pandemic. (Admission and Amusement Taxes
17 decrease \$5,648,500 and Hotel and Motel Taxes decrease \$2,814,400, as a result of adjustments
18 made by the County Executive on April 20, 2020.)

19 Licenses and Permits

20 Decrease revenue by \$16,704,200 to reflect revised projections as a result of adjustments
21 made by the County Executive on April 20, 2020. (Permit and license collections decline
22 \$1,934,500 based on current collections. Gaming revenues decrease \$14,769,700 based on
23 current collections and the estimated fiscal impact of MGM remaining closed through the first
24 quarter of FY 2021. No VLT funding will be collected due to the hold harmless clause.)

25 Use of Money and Property

26 Decrease revenue by \$9,803,100 for Interest Income to reflect revised projections based on
27 current collections and the estimated fiscal impact of the global pandemic, as a result of
28 adjustments made by the County Executive on April 20, 2020.

29 Intergovernmental Revenues

30 Increase revenue by \$4,284,500 as a result of a decrease in various State grant programs
31 (\$5,715,500) and an increase in the Federal FEMA reimbursement category related to the

1 COVID-19 response (\$10,000,000), as a result of adjustments made by the County Executive on
2 April 20, 2020.

3 Miscellaneous

4 Decrease revenue by \$ 3,651,000 as a result of a decline in fines and forfeitures collections
5 related to the automated speed programs as well as a decline in parking revenues, as a result of
6 adjustments made by the County Executive on April 20, 2020.

7 Other Financing Sources

8 Increase revenue by \$30,000,000 to reflect an increase in the use of fund balance based on
9 the estimated fiscal impact of the global pandemic, as a result of adjustments made by the
10 County Executive on April 20, 2020.

11 Outside Aid – Board of Education

12 Increase revenue by \$273,500 due to an increase in State Aid based on the approved State
13 budget.

14 Outside Aid – Community College

15 Increase revenue by \$2,341,300 due to an increase in State Aid based on the approved
16 State budget.

17 SUBTOTAL GENERAL FUNDS – (\$101,373,800)

18 INTERNAL SERVICE FUNDS

19 Information Technology Internal Service Fund

20 Decrease revenue by \$750,000 in the Information Technology Internal Service Fund as a
21 result of a decrease in the transfer from the General Fund, based on adjustments made by the
22 County Executive on April 20, 2020.

23 Fleet Management Internal Service Fund

24 Decrease revenue by \$213,800 in the Fleet Management Internal Service Fund as a result
25 of a decrease in the use of fund balance, based on adjustments made by the County Executive on
26 April 20, 2020.

27 SUBTOTAL INTERNAL SERVICE FUNDS – (\$963,800)

28 ENTERPRISE FUNDS

29 Solid Waste Enterprise Fund

30 Decrease revenue by \$279,300 in the Solid Waste Enterprise Fund as a result of a decrease
31 in the use of fund balance, based on adjustments made by the County Executive on April 20,

1 2020.

2 Stormwater Management Enterprise Fund

3 Decrease revenue by \$456,200 in the Stormwater Management Enterprise Fund as a result
4 of a decrease in the use of fund balance, based on adjustments made by the County Executive on
5 April 20, 2020.

6 Local Watershed Protection and Restoration Enterprise Fund

7 Decrease revenue by \$32,300 in the Local Watershed Protection and Restoration
8 Enterprise Fund as a result of a decrease in the use of fund balance, based on adjustments made
9 by the County Executive on April 20, 2020.

10 SUBTOTAL ENTERPRISE FUNDS – (\$767,800)

11 SPECIAL REVENUE FUNDS

12 Housing Investment Trust Fund

13 Decrease revenue by \$4,000,000 as a result of a decrease in the transfer from the General
14 Fund, based on adjustments made by the County Executive on April 20, 2020.

15 SUBTOTAL SPECIAL REVENUE FUNDS – (\$4,000,000)

16 GRANTS

17 Net increase in grant revenue by \$3,742,200 due to changes to the Office of the State’s
18 Attorney, Police Department, Office of the Sheriff, Health Department, and the Department of
19 Housing and Community Development, as a result of adjustments made by the County
20 Executive on May 27, 2020.

21 SUBTOTAL GRANTS – (\$3,742,200)

22 TOTAL ALL FUNDS - (\$103,363,200)

23 SECTION 9. TRANSFER TAX. Pursuant to Section 10-187(e) of the Prince George's
24 County Code, all transfer tax revenue collected by Prince George's County in Fiscal Year 2021
25 shall be used for funding the Instructional Salaries, Instructional Materials and Related Costs,
26 Special Education, and Fixed Charges Categories of the Board of Education approved Fiscal
27 Year 2021 Budget.

28 SECTION 10. BE IT FURTHER ENACTED that, notwithstanding the provisions of
29 Section 10-261 of the Prince George's County Code, the County Executive may identify
30 vehicles forfeited to the County, which vehicles may be sold with the proceeds thereof
31 benefiting local charitable organizations.

1 SECTION 11. BE IT FURTHER ENACTED that it is the intent of the County Council in
2 enacting the Capital Improvement Program pertaining to the Watershed Implementation Plan
3 (WIP II) that the following conditions shall attach and apply to the project:

4 A. Department of the Environment's present plans require that 22% of the stormwater
5 retrofits utilize Environmental Site Design (ESD), pursuant to Chapter 5 of the 2009
6 Maryland Stormwater Manual and Subtitle 32 of the County Code, and 78% use
7 conventional stormwater management retrofits.

8 B. It is the intention of the Council that the County must use these funds to implement
9 the proposed ESD first before either performing ESD or conventional retrofits, that
10 the Department of the Environment continue to research and develop ways to reduce
11 the cost of ESD, initiate and complete an evaluation of the costs and economic
12 benefits of the two approaches and provide the Council with a report.

13 SECTION 12. BE IT FURTHER ENACTED that the Fire Chief, the Chief of Police, and
14 the Director of Corrections shall provide reports to the County Council within 30 days of the
15 end of each month concerning the level of expenditures within the Fire/Emergency Medical
16 Services Department, the Police Department, and the Department of Corrections, respectively,
17 for overtime compensation, including paid time off in lieu of overtime compensation, and the
18 deviation from the amount authorized for the payment of overtime compensation in the adopted
19 budget, and that the Director of Management and Budget shall provide a report to the County
20 Council not later than January 30, 2021, of the level of expenditures for overtime compensation
21 for each agency and department as of December 31, 2020.

22 SECTION 13. BE IT FURTHER ENACTED that the Director of Management and
23 Budget and the Director of Finance shall provide reports to the County Executive and the
24 County Council within 15 days of the end of each bi-monthly period, beginning on September
25 30, 2020, for the months of July and August, concerning the level of revenues received and the
26 level of expenditures made or encumbered to determine whether the anticipated level of
27 revenues and expenditures that formed the basis for the adoption of this Annual Budget and
28 Appropriation Ordinance are being realized during the course of the fiscal year.

29 SECTION 14. BE IT FURTHER ENACTED that the Director of the Department of
30 Public Works and Transportation shall provide a report to the County Executive and the County
31 Council by September 30, 2020, concerning the status of the road resurfacing needs in the

1 County to assist the County Council in their development of a road resurfacing priority funding
2 list to be expended as provided in the Curb and Road Rehabilitation 2 (4.66.0002) capital
3 improvement program project; and such road resurfacing projects shall have a goal of at least
4 51% of those related jobs being held by County residents. The Department of Public Works and
5 Transportation will work with the County Council on identifying projects in the council districts
6 for the apportioned funds.

7 SECTION 15. BE IT FURTHER ENACTED that there is a General Fund operating
8 reserve, equal to two percent of the General Fund budget, subject to appropriation only in
9 accordance with Section 816 of the Charter for Prince George's County, Maryland, to meet a
10 public emergency, which constitutes a sudden, unexpected or unforeseen condition or
11 occurrence, creating an imminent hazard to life, health or property and requiring immediate
12 action.

13 SECTION 16. BE IT FURTHER ENACTED that there is a three-person committee to
14 assign fund balance in the General Fund consisting of (1) the Director of the Office of
15 Management and Budget, or his or her designee; (2) the Director of Finance of the County, or
16 his or her designee; and (3) the County Council Administrator, or his or her designee.

17 SECTION 17. BE IT FURTHER ENACTED that if any person holding an office of profit
18 within the meaning of Article 35 of the Declaration of Rights, Constitution of Maryland, is
19 appointed to a second office within the meaning of Article 35 of the Declaration of Rights,
20 Constitution of Maryland, in the opinion of the County Attorney, then no compensation or other
21 emolument, except expenses incurred in connection with attendance at hearings, meetings, field
22 trips, and working sessions, shall be paid from any funds appropriated by this budget to that
23 person for any services in connection with the second office.

24 SECTION 18. BE IT FURTHER ENACTED that, in accordance with Section 815 of the
25 Charter, the County Executive has submitted a proposed listing of positions for each agency of
26 the County, a copy of which is attached as Exhibit 6, and the County Council has delineated a
27 proposed listing of positions for the County Council, a copy of which is attached as Exhibit 5,
28 the County Council approves the number of positions contained in Exhibit 5 and Exhibit 6 for
29 Fiscal Year 2021.

30 SECTION 19. BE IT FURTHER ENACTED that, in accordance with Section 819 of the
31 County Charter, the County Council has considered and hereby approves certain multi-year

1 contracts for Fiscal Year 2021, attached hereto as Exhibit 7 and incorporated as if set forth fully
 2 herein, as follows:

3 A. Exhibit 7 contains an itemized listing of:

4 (1.) Personal service contracts exceeding an aggregate of One Hundred Thousand
 5 Dollars (\$100,000) per contractor and all other multiyear contracts with an aggregate
 6 of Five Hundred Thousand Dollars (\$500,000), the nature of such transactions
 7 reasonably requires the making of such contracts, by agency, vendor, services, term
 8 and amount; and

9 (2.) Multiyear contracts for which the County Council hereby approves limited
 10 executory authority for the making of personal service contracts and multiyear
 11 contracts for goods and services anticipated for execution in Fiscal Year 2021;
 12 authority for such contracts is conditioned upon written submission of vendor,
 13 contract term, and final contract award amount for each contract by the County
 14 Executive to the County Council.

15 SECTION 20. BE IT FURTHER ENACTED that prior to any expenditure of MGM
 16 National Harbor local impact grant funds for services and improvements consistent with
 17 infrastructure, facilities, public safety, sanitation, economic and community development,
 18 including housing, and other public services and improvements, and subsequent to the local
 19 development council’s review, comment and recommendations on the multiyear plan for the
 20 expenditure of the MGM National Harbor local impact grants for services and improvement, the
 21 County Executive, pursuant to Section 10-309.2 (b) of the Prince George’s County Code, shall
 22 transmit the multiyear plan to the Council for review and approval by resolution. A published
 23 notice and a public hearing shall be required prior to adoption of the resolution.

24 SECTION 21. BE IT FURTHER ENACTED that the provisions of this Act are hereby
 25 declared to be severable; and, in the event that any section, subsection, paragraph,
 26 subparagraph, sentence, clause, phrase, or word of this Act is declared invalid or
 27 unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall
 28 not affect the remaining words, phrases, clauses, sentences, subparagraphs, paragraphs,
 29 subsections, or sections of this Act, since the same would have been enacted without the
 30 incorporation in this Act of any such invalid or unconstitutional word, phrase, clause, sentence,
 31 subparagraph, subsection, or section.

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SECTION 22. EFFECTIVE DATE. This Act shall take effect on July 1, 2020.

Adopted this 29th day of May, 2020.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Todd M. Turner
Council Chair

ATTEST:

Donna J. Brown
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Angela D. Alsobrooks
County Executive

Note: See Exhibits 1, 2, 3, 4, 4A, 4B, 5, 6, and 7.