

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2025 Legislative Session**

Bill No. CB-056-2025

Chapter No. \_\_\_\_\_

Proposed and Presented by Council Member Burroughs

Introduced by Council Members Burroughs, Watson, Oriadha, Fisher, Dernoga, Hawkins,  
Olson and Ivey

Date of Introduction May 29, 2025

**BILL**

1 AN ACT concerning

2 Fiscal Year 2026 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, 2025, and ending June 30, 2026; 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 2026.

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, 2025, and incorporated in a document entitled "Proposed

Current Expense Budget Fiscal Year 2026", an authenticated copy of which is incorporated herein by reference and made a part hereof as though it were set forth fully herein, is hereby authorized and appropriated for the several purposes specified in the proposed budget document under Function/Program/Agency/Activity, financial summary or function in the case of the Board of Education, to pay salaries, wages, fees and all other current expenses for the Prince George's Community College and for schools, institutions, departments, boards, commissions, committees, offices and agencies in and of the said County and for the Board of Education. The aforementioned budget is hereby adopted and approved for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

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

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

- a. Meal reimbursement shall be set at the annual meal per diem set by the State in effect as of July 1, 2025.
- b. Conference meals are reimbursed at actual costs.
- c. Mileage reimbursement for the use of private vehicles for County business shall be set at the Federal reimbursement rate set by the Internal Revenue Service (Federal Calendar Year 2025) in effect as of July 1, 2025.

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

SECTION 4. CAPITAL IMPROVEMENT PROGRAM. Subject to and in accordance with the authority of the Charter of Prince George's County, the public general laws and public

1 local laws of Maryland relating to budget procedures, the several capital improvement projects  
 2 and amounts specified thereto, contained in the capital program and the capital budget of Prince  
 3 George's County for the Prince George's Community College and for the various offices,  
 4 departments, boards, commissions, institutions, corporations and agencies, excluding the  
 5 Washington Suburban Sanitary Commission, as submitted by the County Executive to the  
 6 County Council on or before March 15, 2025, and subsequently amended by the County  
 7 Executive, and incorporated in a document entitled "Fiscal Years 2026 - 2031 Capital  
 8 Improvement Program - Fiscal Year 2026 Capital Budget", an authenticated copy of which is  
 9 incorporated herein by reference and made a part hereof as though it were fully set forth herein,  
 10 is hereby adopted and approved. The capital budget hereby adopted constitutes the total  
 11 appropriation for projects that are scheduled for implementation in Fiscal Year 2026 and those  
 12 projects previously authorized. Inclusion of any project in the Capital Improvement Program,  
 13 with all funding shown in the category "Beyond Six Years," shall mean that this project is not  
 14 "programmed" for the purpose of evaluating the adequacy of public facilities in accordance with  
 15 the subdivision regulations and the Zoning Ordinance. The County expects that certain costs of  
 16 the approved Capital Projects will be paid before the date of issuance of bonds (or other  
 17 obligations of the County to be issued after the date of adoption of this Act) from a source of  
 18 funds other than a County borrowing (each, a "Prior Expenditure" and collectively, the "Prior  
 19 Expenditures"). The County hereby declares, in accordance with Section 1.150-2 of the Income  
 20 Tax Regulations, its intention to use a portion of the proceeds of bonds (or other obligations of  
 21 the County to be issued after the date of adoption of this Act) to reimburse itself for Prior  
 22 Expenditures paid no earlier than 60 days before the date of adoption of this Act. In accordance  
 23 with Section 1.150-2 of the Income Tax Regulations, the maximum principal amount of  
 24 obligations expected to be issued for the approved Capital Projects is set forth in the respective  
 25 Funding Schedules in the Capital Improvement Program. The County recognizes that, under  
 26 Section 1.150-2 of the Income Tax Regulations, the use of proceeds of bonds to reimburse the  
 27 County for a Prior Expenditure (other than certain de minimis or preliminary expenditures  
 28 described in Section 1.150-2(f) of the Income Tax Regulations) generally will be permitted only  
 29 to the extent that: (i) the Prior Expenditure constitutes a capital expenditure for federal income  
 30 tax purposes; (ii) the Prior Expenditure was paid not earlier than 60 days before the date of  
 31 adoption of this Act; and (iii) the allocation of proceeds of the bonds to such reimbursement is

made not later than 18 months after the later of (a) the date the Prior Expenditure was paid, or (b) the date the applicable approved Capital Project is placed in service or abandoned, but in no event more than three years after the Prior Expenditure was paid.

SECTION 5. COUNTY ENERGY TAX. Pursuant to the County taxing authority conferred by way of public local laws enacted by the Maryland General Assembly, codified at Section 10-205.01(i)(2) of the Prince George's County Code, 2023 Edition, as amended, the following Energy Tax Rates are hereby established, via action upon and approval of this Act by the County Council, for energy bills rendered on or after July 1, 2025:

<u>TYPE OF ENERGY</u>	<u>RATE</u>
Electricity	\$0.013663 per Kilowatt Hour
Natural Gas	\$0.082737 per Therm
Fuel Oil	\$0.311625 per Gallon
Propane	\$0.203586 per Gallon

SECTION 6. COUNTY INCOME TAX. Pursuant to Section 10-106, Tax - General Article, Annotated Code of Maryland, as amended, which requires each County to set a county income tax rate equal to at least two and twenty-five hundredths percent (2.25%) but not more than three and two-tenths percent (3.2%) of an individual's Maryland taxable income, the County Council has set in CR-22-2008, adopted on May 20, 2008, a County income tax rate of three and two-tenths percent (3.2%) of an individual's Maryland taxable income tax for the calendar years beginning January 1, 2009.

SECTION 7. EMERGENCY TRANSPORTATION FEE. Pursuant to Section 11-346 of the Prince George's County Code, which requires that the fee for emergency transportation be established in the Annual Budget and Appropriation Ordinance, and pursuant to Section 11-347, which requires that revenues from the fees imposed for emergency transportation by the County shall be used for operation and capital expenses related to emergency transportation, the following emergency transportation fees are hereby set for emergency transportation services rendered on or after July 1, 2025:

<u>TYPE OF EMERGENCY</u>	<u>FEE</u>
<u>TRANSPORTATION SERVICE</u>	
Basic Life Support	\$650.00
Advanced Life Support 1	\$750.00

1	Advanced Life Support 2	\$850.00
2	Mileage fee	\$16.00 per mile

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

9       The amount of the revenue estimates in the current expense budget for all funds as  
10 submitted by the County Executive as set forth in the Proposed Budget, Fiscal Year 2026, is  
11 hereby set at the sum of \$5,806,702,300 in accordance with the revenue schedule on the ensuing  
12 pages.

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## PRINCE GEORGE'S COUNTY

FISCAL YEAR 2026

## REVENUE

REVENUE ITEM	PROPOSED FY 2026	COUNCIL APPROVED FY 2026
PROPERTY TAXES (Including Personal Property Taxes)	\$1,159,564,400	\$1,159,564,400
BOARD of EDUCATION – Tax Increase	48,315,300	48,315,300
INCOME TAXES	918,471,600	929,849,500
TRANSFER & RECORDATION TAXES	154,597,900	154,597,900
OTHER LOCAL TAXES	185,528,900	179,259,700
STATE SHARED TAXES	12,850,100	12,850,100
LICENSES & PERMITS	76,686,900	76,686,900
USE OF MONEY & PROPERTY	31,005,000	31,005,000
CHARGES FOR SERVICES	74,491,700	74,491,700
INTERGOVERNMENTAL REVENUES	36,098,100	40,767,300
MISCELLANEOUS REVENUES	11,568,400	11,568,400
OTHER FINANCING SOURCES	10,426,000	10,426,000
BOARD OF EDUCATION AID	1,956,576,900	1,981,045,300
COMMUNITY COLLEGE AID	96,063,200	96,063,200
LIBRARY AID	9,466,200	9,466,200
<b>TOTAL GENERAL FUND</b>	<b>\$4,781,710,600</b>	<b>\$4,815,956,900</b>
INTERNAL SERVICE FUNDS	84,060,400	84,060,400
ENTERPRISE FUNDS	274,712,000	274,962,000
SPECIAL REVENUE FUNDS	358,040,300	358,540,300
GRANT PROGRAMS	267,267,700	273,182,700
<b>TOTAL ALL FUNDS</b>	<b>\$5,765,791,000</b>	<b>\$5,806,702,300</b>

The following amendments to the revenue estimates in the FY 2026 current operating budget were made and submitted by the County Executive on May 28, 2025, and are reflected in amendments made by the State of Maryland or are a result of adjustments made by the County Council.

#### GENERAL FUND

##### Income Taxes

Increase revenue by \$11,377,900 to reflect an increase in State Aid based on the approved State Budget, based on adjustments made by the County Executive on May 28, 2025.

##### Other Local Taxes

Decrease Telecommunications Tax revenue by \$6,269,200 to reflect revised projections based on the timing of legislation, based on adjustments made by the County Executive on May 28, 2025.

##### Intergovernmental Revenues

Increase revenue by \$4,700,000 to reflect an increase in chargebacks from M-NCPPC for County services and PGCTV, offset by a decrease in revenue of \$30,800 based on the Approved State Budget, based on adjustments made by the County Executive on May 28, 2025.

##### Outside Aid – Board of Education

Increase revenue by \$24,468,400 due to an increase in State Aid based on the approved State budget, based on adjustments made by the County Executive on May 28, 2025.

SUBTOTAL GENERAL FUNDS – \$34,246,300

#### SPECIAL REVENUE FUNDS

##### Transportation Services Improvement Special Revenue Fund

Increase the use of fund balance by \$500,000, based on adjustments made by the County Executive on May 28, 2025.

SUBTOTAL SPECIAL REVENUE FUNDS – \$500,000

#### ENTERPRISE FUNDS

##### Stormwater Enterprise Fund

Increase the use of fund balance by \$250,000, based on adjustments made by the County Executive on May 28, 2025.

SUBTOTAL ENTERPRISE FUNDS – \$250,000

1     GRANTS

2           Net increase in grant revenue of \$5,915,000 due to changes to Administrative Charging  
3     Committee, Circuit Court, Office of the State's Attorney, Police Department, Department of the  
4     Environment, Department of Family Services, Health Department, Department of Social  
5     Services, and Department of Housing and Community Development, as a result of adjustments  
6     made by the County Executive on May 28, 2025.

7                                 SUBTOTAL GRANTS – \$5,915,000

8     TOTAL ALL FUNDS - \$40,911,300

9           SECTION 9. TRANSFER TAX. Pursuant to Section 10-187(e) of the Prince George's  
10    County Code, all transfer tax revenue collected by Prince George's County in Fiscal Year 2026  
11    shall be used for funding the Instructional Salaries, Instructional Materials, and Related Costs,  
12    Special Education, and Fixed Charges Categories of the Board of Education approved Fiscal  
13    Year 2026 Budget.

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

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

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

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

30          SECTION 12. BE IT FURTHER ENACTED that the Fire Chief, the Chief of Police, and  
31    the Director of Corrections shall provide reports to the County Council within 30 days of the



1 end of each month concerning the level of expenditures within the Fire/Emergency Medical  
2 Services Department, the Police Department, and the Department of Corrections, respectively,  
3 for overtime compensation, including paid time off in lieu of overtime compensation, and the  
4 deviation from the amount authorized for the payment of overtime compensation in the adopted  
5 budget, and that the Director of Management and Budget shall provide a report to the County  
6 Council not later than January 30, 2026, of the level of expenditures for overtime compensation  
7 for each agency and department as of December 31, 2025.

8 SECTION 13. BE IT FURTHER ENACTED that the Director of Management and  
9 Budget and the Director of Finance shall provide reports to the County Executive and the  
10 County Council within 15 days of the end of each bi-monthly period, beginning on September  
11 30, 2025, for the months of July and August, concerning the level of revenues received and the  
12 level of expenditures made or encumbered to determine whether the anticipated level of  
13 revenues and expenditures that formed the basis for the adoption of this Annual Budget and  
14 Appropriation Ordinance are being realized during the course of the fiscal year.

15 SECTION 14. BE IT FURTHER ENACTED that the Director of the Department of  
16 Public Works and Transportation shall provide a report to the County Executive and the County  
17 Council by September 30, 2025, concerning the status of the road resurfacing needs in the  
18 County to assist the County Council in their development of a road resurfacing priority funding  
19 list to be expended as provided in the Curb and Road Rehabilitation 2 (4.66.0002) capital  
20 improvement program project; and such road resurfacing projects shall have a goal of at least  
21 51% of those related jobs being held by County residents. The Department of Public Works and  
22 Transportation will work with the County Council on identifying projects in the council districts  
23 for the apportioned funds.

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

30 SECTION 16. BE IT FURTHER ENACTED that there is a three-person committee to  
31 assign fund balance in the General Fund consisting of (1) the Director of the Office of

1 Management and Budget, or his or her designee; (2) the Director of Finance of the County, or  
 2 his or her designee; and (3) the County Council Administrator, or his or her designee.

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

10 SECTION 18. BE IT FURTHER ENACTED that, in accordance with Section 815 of the  
 11 Charter, the County Executive has submitted a proposed listing of positions for each agency of  
 12 the County, a copy of which is attached as Exhibit 6, and the County Council has delineated a  
 13 proposed listing of positions for the County Council, a copy of which is attached as Exhibit 5,  
 14 the County Council approves the number of positions contained in Exhibit 5 and Exhibit 6 for  
 15 Fiscal Year 2026.

16 SECTION 19. BE IT FURTHER ENACTED that, in accordance with Section 819 of the  
 17 County Charter, the County Council has considered and hereby approves certain multi-year  
 18 contracts for Fiscal Year 2026 attached hereto as Exhibit 7 and incorporated as if set forth fully  
 19 herein, as follows:

20 A. Exhibit 7 contains an itemized listing of:

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

26 (2.) Multiyear contracts for which the County Council hereby approves limited  
 27 executory authority for the making of personal service contracts and multiyear  
 28 contracts for goods and services anticipated for execution in Fiscal Year 2026;  
 29 authority for such contracts is conditioned upon written submission of vendor,  
 30 contract term, and final contract award amount for each contract by the County  
 31 Executive to the County Council.

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

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

18       SECTION 23. EFFECTIVE DATE. This Act shall take effect on July 1, 2025.

Adopted this 29<sup>th</sup> day of May, 2025.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Edward P. Burroughs III  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Tara H. Jackson  
Acting County Executive

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