

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2023 Legislative Session

Bill No. CB-063-2023

Chapter No. 31

Proposed and Presented by Council Member Dernoga

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

Date of Introduction May 25, 2023

BILL

1 AN ACT concerning

2 Fiscal Year 2024 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, 2023, and ending June 30, 2024; 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 2024.

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, 2023, and incorporated in a document entitled "Proposed

1 Current Expense Budget Fiscal Year 2024", 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 2023 and ending June 30, 2024.

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. Meal reimbursement shall be set at the annual meal per diem set by the State in
18 effect as of July 1, 2023.
- 19 b. Conference meals are reimbursed at actual costs.
- 20 c. Mileage reimbursement for the use of private vehicles for County business shall be
21 set at the Federal reimbursement rate set by the Internal Revenue Service (Federal
22 Calendar Year 2023) in effect as of July 1, 2023.

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

30 SECTION 4. CAPITAL IMPROVEMENT PROGRAM. Subject to and in accordance
31 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, 2023, and subsequently amended by the County
7 Executive, and incorporated in a document entitled "Fiscal Years 2024 - 2029 Capital
8 Improvement Program - Fiscal Year 2024 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 2024 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

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

4 SECTION 5. COUNTY ENERGY TAX. Pursuant to the County taxing authority
5 conferred by way of public local laws enacted by the Maryland General Assembly, codified at
6 Section 10-205.01(i)(2) of the Prince George's County Code, 2019 Edition, as amended, the
7 following Energy Tax Rates are hereby established, via action upon and approval of this Act by
8 the County Council, for energy bills rendered on or after July 1, 2023:

<u>TYPE OF ENERGY</u>	<u>RATE</u>
Electricity	\$0.011492 per Kilowatt Hour
Natural Gas	\$0.086519 per Therm
Fuel Oil	\$0.351653 per Gallon
Propane	\$0.203026 per Gallon

14 SECTION 6. COUNTY INCOME TAX. Pursuant to Section 10-106, Tax - General
15 Article, Annotated Code of Maryland, as amended, which requires each County to set a county
16 income tax rate equal to at least one percent (1%) but not more than three and two-tenths
17 percent (3.2%) of an individual's Maryland taxable income, the County Council has set in CR-
18 22-2008, adopted on May 20, 2008, a County income tax rate of three and two-tenths percent
19 (3.2%) of an individual's Maryland taxable income tax for the calendar years beginning January
20 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, 2023:

<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 2024 is hereby set at the sum of \$5,408,379,600 in accordance with the revenue schedule on the ensuing pages.

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PRINCE GEORGE'S COUNTY
 FISCAL YEAR 2024
 REVENUE

REVENUE ITEM	PROPOSED FY 2024	COUNCIL APPROVED FY 2024
PROPERTY TAXES	\$ 1,031,750,100	\$ 1,039,301,700
(Including Personal Property Taxes)		
BOARD of EDUCATION – Tax Increase	42,989,600	43,304,300
INCOME TAXES	937,175,400	875,682,100
TRANSFER & RECORDATION TAXES	204,571,300	204,571,300
OTHER LOCAL TAXES	117,109,800	125,031,400
STATE SHARED TAXES	9,658,500	9,658,500
LICENSES & PERMITS	78,337,300	81,062,700
USE OF MONEY & PROPERTY	2,929,000	10,879,000
CHARGES FOR SERVICES	69,683,800	69,683,800
INTERGOVERNMENTAL REVENUES	36,474,900	36,330,900
MISCELLANEOUS REVENUES	9,573,900	9,770,000
OTHER FINANCING SOURCES	14,961,200	56,736,700
BOARD OF EDUCATION AID	1,856,725,400	1,856,986,600
COMMUNITY COLLEGE AID	85,079,800	85,079,800
LIBRARY AID	9,553,800	9,553,800
TOTAL GENERAL FUND	\$ 4,506,573,800	\$ 4,513,632,600
INTERNAL SERVICE FUNDS	73,597,900	73,597,900
ENTERPRISE FUNDS	269,367,100	269,367,100
SPECIAL REVENUE FUNDS	275,551,800	275,434,800
GRANT PROGRAMS	270,669,600	276,347,200
TOTAL ALL FUNDS	\$ 5,395,760,200	\$ 5,408,379,600

1 The following amendments to the revenue estimates in the FY 2024 current operating
2 budget were made and submitted by the County Executive on May 24, 2023 and are reflected in
3 amendments made by the State of Maryland or are a result of adjustments made by the County
4 Council.

5 GENERAL FUND

6 Property Taxes

7 Increase revenue by \$7,866,300 to reflect revised property tax projections based on
8 updated SDAT property tax base assessments. Property Taxes, including Personal Property
9 Taxes, increase by \$7,551,600, and the portion designated for the Board of Education increases
10 by \$314,700, based on adjustments made by the County Executive on May 24, 2023.

11 Income Taxes

12 Decrease revenue by \$61,493,300 to reflect revised projections based on current
13 collections, based on adjustments made by the County Executive on May 24, 2023.

14 Other Local Taxes

15 Increase revenue by \$7,921,600 to reflect revised projections in energy taxes based on
16 year-to-date collections, based on adjustments made by the County Executive on May 24, 2023.

17 Licenses and Permits

18 Increase revenue by \$2,725,400 to reflect revised projections in Building & Grading
19 permit fees based on current collections, based on adjustments made by the County Executive
20 on May 24, 2023.

21 Use of Money and Property

22 Increase revenue by \$7,950,000 to reflect revised projections in interest income based on
23 current collections, based on adjustments made by the County Executive on May 24, 2023.

24 Intergovernmental Revenues

25 Decrease revenue by \$144,000 to reflect a reduction in M-NCPPC project charges for the
26 Redevelopment Authority, based on adjustments made by the County Executive on May 24,
27 2023.

28 Miscellaneous Revenues

29 Increase revenue by \$196,100 to reflect revised projections in Other Miscellaneous
30 Receipts based on year-to-date collections, based on adjustments made by the County Executive
31 on May 24, 2023.

1 Other Financing Sources

2 Increase the use of fund balance by \$41,775,500, based on adjustments made by the
3 County Executive on May 24, 2023.

4 Outside Aid – Board of Education

5 Increase revenue by \$261,200 due to an increase in State Aid based on the approved State
6 budget, based on adjustments made by the County Executive on May 24, 2023.

7 SUBTOTAL GENERAL FUNDS – \$7,058,800

8 SPECIAL REVENUE FUNDS

9 Transportation Services Improvement Special Revenue Fund

10 Decrease revenue by \$117,000 as a result of the reduction of the taxi dispatch system,
11 based on adjustments made by the County Executive on May 24, 2023.

12 SUBTOTAL SPECIAL REVENUE FUNDS – (\$117,000)

13 GRANTS

14 Net increase in grant revenue of \$5,677,600 due to changes to the Circuit Court, Police
15 Department, Office of the Sheriff, Fire/EMS Department, Department of the Environment,
16 Health Department, and the Department of Public Works and Transportation, as a result of
17 adjustments made by the County Executive on May 24, 2023.

18 SUBTOTAL GRANTS – \$5,677,600

19 TOTAL ALL FUNDS - \$12,619,400

20 SECTION 9. TRANSFER TAX. Pursuant to Section 10-187(e) of the Prince George's
21 County Code, all transfer tax revenue collected by Prince George's County in Fiscal Year 2024
22 shall be used for funding the Instructional Salaries, Instructional Materials, and Related Costs,
23 Special Education, and Fixed Charges Categories of the Board of Education approved Fiscal
24 Year 2024 Budget.

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

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

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

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

10 SECTION 12. BE IT FURTHER ENACTED that the Fire Chief, the Chief of Police, and
 11 the Director of Corrections shall provide reports to the County Council within 30 days of the
 12 end of each month concerning the level of expenditures within the Fire/Emergency Medical
 13 Services Department, the Police Department, and the Department of Corrections, respectively,
 14 for overtime compensation, including paid time off in lieu of overtime compensation, and the
 15 deviation from the amount authorized for the payment of overtime compensation in the adopted
 16 budget, and that the Director of Management and Budget shall provide a report to the County
 17 Council not later than January 30, 2024, of the level of expenditures for overtime compensation
 18 for each agency and department as of December 31, 2023.

19 SECTION 13. BE IT FURTHER ENACTED that the Director of Management and
 20 Budget and the Director of Finance shall provide reports to the County Executive and the
 21 County Council within 15 days of the end of each bi-monthly period, beginning on September
 22 30, 2023, for the months of July and August, concerning the level of revenues received and the
 23 level of expenditures made or encumbered to determine whether the anticipated level of
 24 revenues and expenditures that formed the basis for the adoption of this Annual Budget and
 25 Appropriation Ordinance are being realized during the course of the fiscal year.

26 SECTION 14. BE IT FURTHER ENACTED that the Director of the Department of
 27 Public Works and Transportation shall provide a report to the County Executive and the County
 28 Council by September 30, 2023, concerning the status of the road resurfacing needs in the
 29 County to assist the County Council in their development of a road resurfacing priority funding
 30 list to be expended as provided in the Curb and Road Rehabilitation 2 (4.66.0002) capital
 31 improvement program project; and such road resurfacing projects shall have a goal of at least

1 51% of those related jobs being held by County residents. The Department of Public Works and
2 Transportation will work with the County Council on identifying projects in the council districts
3 for the apportioned funds.

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

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

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

21 SECTION 18. BE IT FURTHER ENACTED that, in accordance with Section 815 of the
22 Charter, the County Executive has submitted a proposed listing of positions for each agency of
23 the County, a copy of which is attached as Exhibit 6, and the County Council has delineated a
24 proposed listing of positions for the County Council, a copy of which is attached as Exhibit 5,
25 the County Council approves the number of positions contained in Exhibit 5 and Exhibit 6 for
26 Fiscal Year 2024.

27 SECTION 19. BE IT FURTHER ENACTED that, in accordance with Section 819 of the
28 County Charter, the County Council has considered and hereby approves certain multi-year
29 contracts for Fiscal Year 2024 attached hereto as Exhibit 7 and incorporated as if set forth fully
30 herein, as follows:

31 A. Exhibit 7 contains an itemized listing of:

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

6 (2.) Multiyear contracts for which the County Council hereby approves limited
 7 executory authority for the making of personal service contracts and multiyear
 8 contracts for goods and services anticipated for execution in Fiscal Year 2024;
 9 authority for such contracts is conditioned upon written submission of vendor,
 10 contract term, and final contract award amount for each contract by the County
 11 Executive to the County Council.

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

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

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SECTION 23. EFFECTIVE DATE. This Act shall take effect on July 1, 2023.
Adopted this 25th day of May, 2023.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: Thomas E. Dernoga
Thomas E. Dernoga
Chair

ATTEST:

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

VETO BY EXECUTIVE ORDER NO. 6 - 2023:

DATE: June 9, 2023 BY: Angela D. Alsobrooks
County Executive

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

THE INDIVIDUAL ITEM IN EXHIBIT 1, PAGES 5 AND 9, IN THE APPROPRIATION BILL WAS VETOED AND SAID INDIVIDUAL ITEM WAS DISAPPROVED OR REDUCED IN ACCORDANCE WITH EXECUTIVE ORDER NO. 6 – 2023.

Note: See Executive Order No. 6 – 2023.