



THE PRINCE GEORGE'S COUNTY GOVERNMENT

May 5, 2020

MEMORANDUM

TO: Todd M. Turner, Chair
Prince George's County Council

THRU: Robert J. Williams, Jr.
Council Administrator

FROM: Turkessa M. Green *TMG*
Deputy County Auditor

RE: M-NCPPC – FY 2021 Proposed Budget - Department of Parks and Recreation (DPR)
Executive Summary

This executive summary provides the County Council with a brief summary of the FY 2021 Proposed Budget for the Maryland–National Capital Park and Planning Commission (Department of Parks and Recreation) for Prince George's County. A detailed report is attached for reference.

Operating Budget

The Proposed Budget of \$300.8 million represents an increase of \$5.3 million (1.8%) over the FY 2020 Approved Budget of \$295.6 million for the Park, Recreation, and Enterprise Funds (excluding reserves). See Summary of Revenue and Expenditures below. This includes the transfer to the Enterprise Fund from the Recreation Fund.

| Summary of Proposed Revenue and Expenditures | | | | |
|--|------------------------|------------------------|----------------------|-------------|
| | FY20 Adopted | FY21 Proposed | \$ Change | % Change |
| Revenue | | | | |
| Tax Supported Funds | | | | |
| Park Fund | \$ 164,039,900 | \$ 171,133,642 | \$ 7,093,742 | 4.3% |
| Recreation Fund | 92,290,807 | 96,365,399 | 4,074,592 | 4.4% |
| Enterprise Fund (Incl Transfer from Rec. Fund) | 19,050,792 | 19,309,224 | 258,432 | 1.4% |
| Total Proposed Revenue | \$ 275,381,499 | \$ 286,808,265 | \$ 11,426,766 | 4.1% |
| Expenditures (Excluding Reserves) | | | | |
| Tax Supported Funds | | | | |
| Park Fund | \$ 182,826,294 | \$ 185,222,980 | \$ 2,396,686 | 1.3% |
| Recreation Fund (Incl Transfer to Enterprise Fund) | \$ 93,683,334 | \$ 96,295,616 | \$ 2,612,282 | 2.8% |
| Total Park and Recreation Funds | \$ 276,509,628 | \$ 281,518,596 | \$ 5,008,968 | 1.8% |
| Enterprise Fund | \$ 19,050,792 | \$ 19,309,224 | \$ 258,432 | 1.4% |
| Total Proposed Expenditures | \$ 295,560,420 | \$ 300,827,820 | \$ 5,267,400 | 1.8% |
| Revenue Over/(Under) Expenditures | \$ (20,178,921) | \$ (14,019,555) | \$ 6,159,366 | |

A summary of the proposed positions and work years for the Department of Parks and Recreation is provided below.

| | Approved FY 2020 | Proposed FY 2021 | Change | % Change |
|-------------------------|---------------------|---------------------|---------------|-------------|
| Positions: | | | | |
| Park Fund | 807.00 | 832.00 | 25.00 | 3.1% |
| Recreation Fund | 313.00 | 322.00 | 9.00 | 2.9% |
| Enterprise Fund | 68.00 | 69.00 | 1.00 | 1.5% |
| Total Positions | 1,188.00 | 1,223.00 | 35.00 | |
| Work Years: | | | | |
| Park Fund | 984.90 | 1038.79 | 53.89 | 5.5% |
| Recreation Fund | 1005.56 | 1182.17 | 176.61 | 17.6% |
| Enterprise Fund | 206.10 | 258.60 | 52.50 | 25.5% |
| Total Work Years | 2,196.56 | 2,479.56 | 283.00 | |

Highlights and Key Changes from the Approved FY 2020 Budget

- Proposed FY 2021 Tax Rates (per \$100 of assessed value):
 - Park Fund - Personal Property 39.85 cents; Real Property 15.94 cents
 - Recreation Fund - Personal Property 19.50 cents; Real Property 7.80 cents
- Property tax revenue account for 93.9% and 87.1% of the Proposed FY 2021 revenues in the Park Fund and Recreation Fund, respectively;
- Transfers and subsidies represent 43% of the total Proposed FY 2021 revenues in the Enterprise Fund
- FY 2021 Proposed Budget includes funding for employee wage adjustments (subject to negotiations) as follows:
 - Park Fund - \$1,614,274
 - Recreation Fund - \$673,060
 - Enterprise Fund - \$143,600
- Proposed funding for project charges is \$2.9 million, the same level as FY 20

Proposed FY 2021 -FY 2026 Capital Improvement Program (CIP)

The Proposed Capital Budget of \$63.7 million represents a decrease of \$11.1 million, or 14.9%, below the FY 2020 Approved Capital Budget of \$74.8 million.

| | Life to Date Actual | FY 2020 Estimate | FY2021 Proposed Capital Budget | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Total Proposed CIP Funding |
|--------------|------------------------|---------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------------|
| 207 Projects | \$ 524,826,000 | \$ 73,345,000 | \$ 63,730,000 | \$ 54,950,000 | \$ 33,750,000 | \$ 30,250,000 | \$ 31,000,000 | \$ 31,000,000 | \$ 842,851,000 |

Highlights

- FY 2021 Funding Sources - PAYGO (76%), M-NCPPC Bonds (16%), State (5%), Developer Contributions/Other (3%)
- CIP Priorities - Renovations of historic sites, aquatic facilities, and community centers; trail renovation and support for some new trail extensions and development; park facility safety improvements; ADA and code compliance improvements; and projects with minimal impact to the operating budget




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THRU: Robert J. Williams, Jr.
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Deputy County Auditor

RE: M-NCPPC – FY 2021 Proposed Budget Review - Department of Parks and Recreation

OVERVIEW

The operations of the Department of Parks and Recreation are supported by the Park Fund, the Recreation Fund, and the Enterprise Fund. Property taxes are the primary revenue component for the Park and Recreation Funds. User fees, charges, merchandise sales, and concessions predominantly finance the Enterprise Fund.

The Proposed FY 2021 budget is based on the revenues generated according to an analysis of the November 2019 State Department of Assessments and Taxation (SDAT) assessable base estimates. These estimates show the County's FY 2021 real assessable base projected to grow by 3.92%. The FY 2021 Proposed Budget supports the Commission's primary mission by focusing on improving service levels, responding to legal mandates, and funding critical infrastructure improvements. (The Commission will update revenue estimates, if needed, after analysis of the most recent SDAT assessable base estimates released in March 2020.) The Commission continues to partner with the County to ensure its residents receive high quality parks and recreation services to support economic development and the overall health and wellness of the community.

The primary objective of the FY 2021 Proposed Budget is to ensure adequate resources are provided to maintain existing facility infrastructure, and plan for the level of staffing needed to support, deliver, and maintain high quality parks and recreation services, while covering major known commitments for personnel costs (medical benefits, Other Post-Employment Benefits (OPEB), and full funding of pension contributions). The Department has proposed a budget that invests primarily in understaffed facilities.

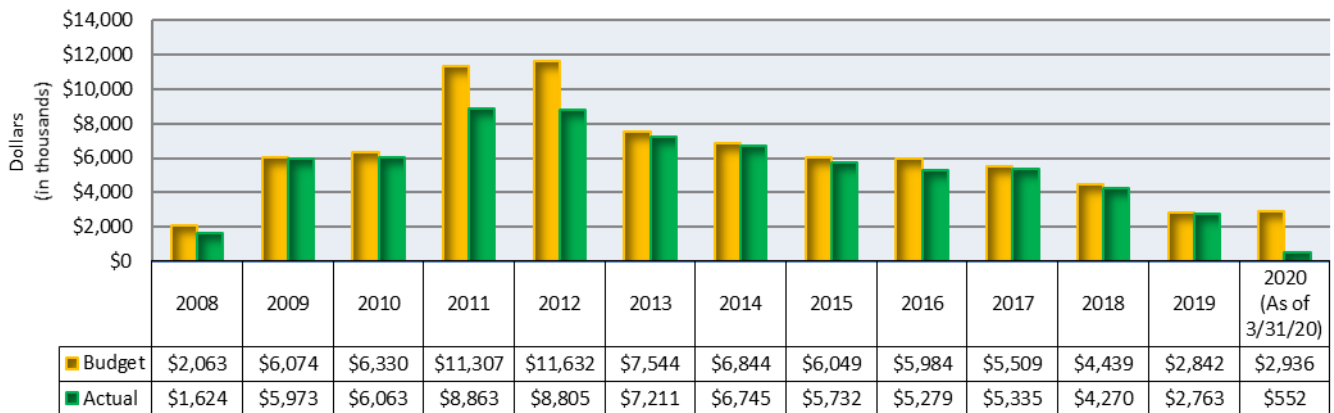
Of the total revenue proposed in FY 2021, approximately 93.9% of revenues in the Park Fund and 87.1% of revenues in the Recreation Fund are generated by the property tax. Of the total revenue proposed in the Enterprise Fund, 55.7% are generated through fees, merchandise sales, concessions and rentals. Transfers and subsidies continue to represent a significant percentage of total revenues in the Enterprise Fund, increasing slightly from 42.8% in FY 2020 to 43.0% in FY 2021.

The proposed expenditure level of the Park and Recreation Funds, excluding reserves not programmed for expenditure in FY 2021, totals \$281.5 million. This represents an increase of \$5.0 million, or 1.8%, above the FY 2020 adopted budget of \$276.5 million. The proposed expenditure level of the Enterprise Fund, excluding reserves, totals \$19.3 million. See summary of proposed revenue and expenditures for the three funds below. In FY 2021, total revenues proposed (\$286.8 million) is less than total proposed expenditures (\$300.8 million, excluding reserves) by \$14.0 million in the Park, Recreation, and Enterprise Funds.

| Summary of Proposed Revenue and Expenditures | | | | |
|--|------------------------|------------------------|----------------------|-------------|
| | FY20 Adopted | FY21 Proposed | \$ Change | % Change |
| Revenue | | | | |
| Tax Supported Funds | | | | |
| Park Fund | \$ 164,039,900 | \$ 171,133,642 | \$ 7,093,742 | 4.3% |
| Recreation Fund | 92,290,807 | 96,365,399 | \$ 4,074,592 | 4.4% |
| Enterprise Fund (Incl Transfer from Rec. Fund) | 19,050,792 | 19,309,224 | \$ 258,432 | 1.4% |
| Total Proposed Revenue | \$ 275,381,499 | \$ 286,808,265 | \$ 11,426,766 | 4.1% |
| Expenditures (Excluding Reserves) | | | | |
| Tax Supported Funds | | | | |
| Park Fund | \$ 182,826,294 | \$ 185,222,980 | \$ 2,396,686 | 1.3% |
| Recreation Fund (Incl Transfer to Enterprise Fund) | \$ 93,683,334 | \$ 96,295,616 | \$ 2,612,282 | 2.8% |
| Total Park and Recreation Funds | \$ 276,509,628 | \$ 281,518,596 | \$ 5,008,968 | 1.8% |
| Enterprise Fund | \$ 19,050,792 | \$ 19,309,224 | \$ 258,432 | 1.4% |
| Total Proposed Expenditures | \$ 295,560,420 | \$ 300,827,820 | \$ 5,267,400 | 1.8% |
| Revenue Over/(Under) Expenditures | \$ (20,178,921) | \$ (14,019,555) | \$ 6,159,366 | |

Project Charges

The proposed project charges for FY 2021 for the Department is \$2.94 million, the same level as the adopted FY 2020 budget. A history of the Department’s budgeted versus actual project charges is provided below. For details of the proposed project charges (all funds) see **Exhibit V** on page 12.



Staffing

Total Commission staffing in the Park, Recreation, and Enterprise Funds is proposed at 2,479.56 work-years. This represents an increase of 283 work-years above the FY 2020 approved staffing levels. Of these work-years, 1,257.71, or 50.7% are seasonal/intermittent work-years. The proposed budget includes \$2.3 million to adjust compensation for eligible employees, subject to negotiations and collective bargaining. The Commission anticipates concluding contract negotiations prior to the bi-county meeting in May. Additionally, the Department reported that it continues to analyze how existing vacancies can best meet current operational needs. To address staffing shortages, existing vacancies are being repurposed and new positions are being added in FY 2021 to better align the Department's workforce complement with its growing operational needs. The major changes in staffing for each fund are discussed in more detail below.

The following sections of this report provide a summary of the revenues, expenditures, and major changes in each fund for the Department of Parks and Recreation.

PARK FUND

The Park Fund is used for park planning, development, maintenance, security and operation. The Commission has proposed a personal property tax rate of 39.85 cents and a real property tax rate of 15.94 cents for FY 2021. These rates remain unchanged from the adopted FY 2020 levels. This property tax rate is applied in the Metropolitan District, which includes all areas of the County except the municipalities of District Heights, Greenbelt, and Laurel, along with the areas of Aquasco (Election District #8), Nottingham (Election District #4), and parts of West Laurel (Election District #10). The Commission's FY 2021 proposed budget anticipates property tax revenues of \$160.7 million, based on the above tax rates being applied to a personal property assessable base of \$2.874 billion, and a real assessable base of \$93.815 billion.

The Commission also anticipates generating \$10.5 million in revenue through means other than the property tax, including a transfer of \$3.0 million from the Administration Fund. The estimated non-property tax revenue is increasing by \$1.6 million compared to the FY 2020 approved level. Other than the transfer from the Administration Fund, the two (2) largest sources of non-property tax revenue is interest, at \$3.5 million, and rentals and concessions, at \$2.7 million. Revenues from other sources, such as service charges and sales, account for the remaining \$1.2 million in revenue.

The proposed Park Fund expenditure budget totals \$185.2 million (excluding reserves), an increase of \$2.4 million, or 1.3%, above the FY 2020 approved level. Highlights and major changes in the FY 2021 budget include \$1.6 million for compensation increases (subject to negotiations); and a \$3.2 million increase for new positions, large scale maintenance initiatives, increased public safety and other operational needs. In FY 2021 the Commission is budgeting \$3.8 million for the current portion (PAYGO) and another \$2.5 million of prefunding for other post-employment benefits (OPEB).

Total staffing in the Park Fund is proposed at 1,038.79 work-years. This is an increase of 53.89 work-years above the FY 2020 approved staffing level. Of these work-years, 207.26, or 20.0%, are seasonal, intermittent or term contract work-years.

The increase in work-years is largely due to the addition of twenty-five (25) new positions, as follows:

- Three (3) full-time positions are included for Public Safety;
- Nine (9) full-time positions to support the Management Services Division;
- Four (4) full-time positions to address HVAC, plumbing, and critical projects at facilities;
- Three (3) full-time positions to support the restructuring of area maintenance;
- Three (3) full-time positions to address increased demand for outreach, content development and administrative functions;
- Two (2) full-time positions for the Natural and Historical Resources Division, and
- One (1) full-time position for the Information Technology and Communications Division.

A summary of the proposed revenues and expenditures for the Park Fund is provided in **Exhibit I** on page 8. Fund balance in the Park Fund is projected at \$107.2 million as of June 30, 2021, which includes a \$6.6 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Park Fund table below).

| Park Fund (in thousands) | |
|--|-------------|
| Total Revenue - Proposed (Excluding Fund Balance) | \$ 171,134 |
| Total Expenditures (Excluding Reserves) | (185,223) |
| Revenues Over/(Under) Expenditures | \$ (14,089) |
| Estimated Beginning Fund Balance in FY21 | 121,337 |
| Projected Ending Fund Balance in FY21 | \$ 107,248 |
| Fund Bal. Designated for Contingencies (5% of Operating) | (6,597) |
| Uncommitted Fund Balance | \$ 100,651 |

RECREATION FUND

The Recreation Fund is used for all public recreation programs. The Commission has proposed a personal property tax rate of 19.50 cents and a real property tax rate of 7.80 cents for FY 2021. These rates remain unchanged from the adopted FY 2020 levels. The Commission expects to generate \$84.0 million in property tax revenues in FY 2021, based on these tax rates being applied to a personal property assessable base of \$3.071 billion, and a real property assessable base of \$100.229 billion. In this fund, the assessable base covers the entire County.

The Commission also anticipates generating \$12.4 million in revenue through means other than the property tax. The estimated non-property tax revenue is increasing by \$1.2 million compared to the FY 2020 approved level. The largest single source is service charges, at \$9.3 million, which includes user fees for various activities offered by the Area Operations Division and the Facility Operations Division. These activities include arts and cultural heritage programs, child care, therapeutic recreation, aquatics, and other sports programs.

The proposed Recreation Fund expenditure budget totals \$96.3 million (excluding reserves), an increase of \$2.6 million above the FY 2020 approved level. Highlights and major changes in the FY 2021 budget include \$1.2 million increase to support new positions, and funding to support programming and operational functions; a \$0.7 million increase for compensation adjustments (subject to negotiations); and a \$153,432 increase in the transfer to the Enterprise Fund. In FY 2021 the Commission is budgeting \$917,836 for prefunding, in addition to the current portion (PAYGO) of \$1.4 million for other post-

employment benefits (OPEB).

Total staffing in the Recreation Fund is proposed at 1,182.17 work-years. This is an increase of 176.61 work-years above the FY 2020 approved staffing level. Of these work-years, 860.35, or 72.8%, are seasonal, intermittent or term contract work-years. The increase in work-years is largely due to the addition of nine (9) new positions as follows:

- Five (5) positions to support continued implementation of the Youth and Countywide Sports Division;
- Two (2) positions to meet increased demand for inclusion services;
- One (1) position to address aquatics maintenance and facilities repairs; and
- One (1) position for community engagement and outreach for the arts.

Total work years also increased due to a conversion of 13 positions within the Child Care Program from part-time positions to full-time positions.

A summary of the proposed revenues and expenditures of the Recreation Fund is provided in **Exhibit II** on page 9. Fund balance in the Recreation Fund is projected at \$46.4 million as of June 30, 2021, which includes a \$4.3 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Recreation Fund table below).

| Recreation Fund (in thousands) | |
|--|-----------|
| Total Revenue - Proposed (Excluding Fund Balance) | \$ 96,365 |
| Total Expenditures (Excluding Reserves) | (96,296) |
| Revenues Over/(Under) Expenditures | \$ 70 |
| Estimated Beginning Fund Balance in FY 21 | 46,364 |
| Projected Ending Fund Balance in FY21 | \$ 46,433 |
| Fund Bal. Designated for Contingencies (5% of Operating) | (4,315) |
| Uncommitted Fund Balance | \$ 42,119 |

ENTERPRISE FUND

The goal of the Enterprise Fund is to operate facilities that serve specialized recreational needs of the County’s residents without unnecessarily taxing those that do not utilize the services. The Enterprise Fund includes both self-operated facilities and facilities leased to private concessionaires. The Commission’s intent is to recover costs associated with providing these services primarily through user charges, merchandise sales, and concessions. However, as stated earlier, proposed transfers and subsidies from tax supported funds, represent 43.0% of total Enterprise Fund revenues. These subsidies are received from the Recreation Fund and are currently at \$8.2 million. The FY 2021 subsidies are proposed at \$8.3 million. Enterprise Fund facilities include golf courses, ice rinks, the Equestrian Center, the Show Place Arena, Regional Park Tennis Bubbles, a Trap and Skeet Center, the College Park Airport, and the Prince George’s Sports and Learning Complex. A breakout of revenues and expenses for the Enterprise Fund is included as **Exhibit III** on page 10.

Most of the programs in the Enterprise Fund are not expected to generate sufficient revenues from operations to cover all its program expenses including capital outlay. These programs in the Enterprise Fund are expected to receive subsidies in the proposed budget ranging from \$134,619 to \$3.9 million. (See details of the transfers/subsidies in the chart below.) Most of the subsidies are directed to the Prince George’s Sports & Learning Complex – which is budgeted to receive \$3.9 million, the Show Place Arena/Equestrian Center – which is budgeted to receive \$1.9 million, the ice rinks – which are budgeted to receive \$1.0 million, and the golf courses – which are budgeted to receive \$0.9 million. Other major sources of revenue in the Enterprise Fund include fees and charges (\$5.5 million), concessions and rentals (\$2.8 million), and merchandise sales (\$2.5 million).

| Enterprise Programs | Actual FY 2018 | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change From FY20 | % Change From FY20 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------|
| Sports & Learning Complex | \$ 4,196,497 | \$ 4,360,376 | \$ 4,070,973 | \$ 3,900,963 | \$ (170,010) | -4.2% |
| Show Place Arena/Equestrian Center | 2,025,902 | 2,021,889 | 1,922,803 | 1,902,770 | (20,033) | -1.0% |
| Golf Courses | 1,074,886 | 949,926 | 908,807 | 924,262 | 15,455 | 1.7% |
| Trap & Skeet Center | 35,014 | (1,643) | 8,297 | (20,753) | (29,050) | -350.1% |
| Ice Rinks | 742,224 | 748,153 | 983,341 | 964,961 | (18,380) | -1.9% |
| Enterprise Administration | (5,652) | 55,164 | (57,887) | 246,942 | 304,829 | -526.6% |
| College Park Airport | 255,595 | 291,656 | 261,063 | 257,260 | (3,803) | -1.5% |
| Regional Park Tennis Bubbles | 147,596 | 159,334 | 60,195 | 134,619 | 74,424 | 123.6% |
| Bladensburg Waterfront Park | 276,359 | - | - | - | - | N/A |
| Total | \$ 8,748,421 | \$ 8,584,855 | \$ 8,157,592 | \$ 8,311,024 | \$ 153,432 | 1.9% |

Total revenues projected in the Enterprise Fund, including subsidies, is \$19.3 million, an increase of \$258,432, or 1.4%, above the FY 2020 approved level. The self-supporting income sources are increasing by \$105,000.

Total expenditures for the Enterprise Fund, are proposed at \$19.31 million, an increase of \$258,432. The Proposed FY 2021 budget includes funding for 68 full-time positions, an increase of one (1) full-time position compared to the FY 2020 approved budget. Funding in the amount of \$143,600 is also included in the FY 2021 Proposed Budget for compensation adjustments (subject to negotiations).

Total staffing in the Enterprise Fund is proposed at 258.6 work-years. This is an increase of 52.5 work-years above the FY 2020 approved staffing level. Of these work-years, 190.1, or 73.5%, are seasonal, intermittent or term contract work years. The increase is due largely due to an addition of seasonal and intermittent positions and one (1) full-time position. The new full-time position is an Assistant Facility Manager for the Cosca Tennis Bubble. .

ADVANCED LAND ACQUISITION FUND

The Advanced Land Acquisition Revolving Fund (ALARF) was established to provide for the acquisition of land needed for certain specified public uses and purposes by any agency of the State or Prince George’s County other than the Commission. Examples include State highways or roads as well as school sites. The public land use must be shown on the Commission’s general plan for the physical development of the regional district. All such land acquisitions must be formally approved by the County Council of Prince George’s County. Additionally, the acquisition of school sites also requires the prior approval of the Prince George’s County Board of Education. Once the Commission receives repayment of the funds disbursed, they are placed in the land acquisition revolving fund. If the land is later deemed surplus, the Commission can use the land as part of its park system, or sell, exchange or otherwise dispose

of the land.

The payment of principal and interest on Advance Land Acquisition bonds is provided from a tax which the County levies on all taxable property to meet any debt service requirements. Since 1970, approximately \$10.5 million in bonds have been sold. However, all outstanding bonds were paid off in FY 2011; hence no debt service is anticipated in FY 2021 and no ALARF property tax is assumed.

Exhibit IV on page 11 represents the Commission's proposed FY 2021 statement of revenues, expenditures, transfers and fund balance. As mentioned above, the Advance Land Acquisition Fund will not generate property tax revenue in FY 2021. Since the Commission cannot anticipate future needs of other governmental agencies for land, it proposes to expend the entire amount in the ALARF for land purchases. If no requests for land purchases are made, and subsequent purchases are not made by the Commission, whatever amount of money is unspent remains in this Fund as fund balance. Total appropriated funds from the Advanced Land Acquisition Revolving Fund for FY 2021 is \$299,279.

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
PARK FUND SUMMARY

| Description | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|-----------------|
| Revenues: | | | | | |
| Property Taxes | \$ 149,216,218 | \$ 155,198,800 | \$ 160,651,400 | \$ 5,452,600 | 3.5% |
| Service Charges & Sales | 213,801 | 232,835 | 81,800 | (151,035) | -64.9% |
| Intergovernmental | 863,575 | - | 542,177 | 542,177 | N/A |
| Interest - Operating | 3,846,245 | 1,750,000 | 3,000,000 | 1,250,000 | 71.4% |
| Rentals and Concessions | 2,440,162 | 2,734,765 | 2,734,765 | - | 0.0% |
| Miscellaneous | 259,299 | 623,500 | 623,500 | - | 0.0% |
| Total Current Revenue | \$ 156,839,300 | \$ 160,539,900 | \$ 167,633,642 | \$ 7,093,742 | 4.4% |
| Administration Fund | \$ - | \$ 3,000,000 | \$ 3,000,000 | \$ - | 0.0% |
| Interest - CIP | 2,198,625 | 500,000 | 500,000 | - | 0.0% |
| Total Revenues | \$ 159,037,925 | \$ 164,039,900 | \$ 171,133,642 | \$ 7,093,742 | 4.3% |
| Expenditures/Financing Uses: | | | | | |
| Personnel Services | \$ 78,502,493 | \$ 85,529,904 | \$ 91,617,362 | \$ 6,087,458 | 7.1% |
| Supplies and Materials | 8,971,310 | 10,828,521 | 11,157,875 | 329,354 | 3.0% |
| Other Services and Charges | 28,693,007 | 24,421,843 | 25,184,018 | 762,175 | 3.1% |
| Capital Outlay | 4,828,236 | 2,892,800 | 2,120,800 | (772,000) | -26.7% |
| Chargebacks | 1,647,352 | 1,826,957 | 1,853,306 | 26,349 | 1.4% |
| Total Operating Expenditures | \$ 122,642,398 | \$ 125,500,025 | \$ 131,933,361 | \$ 6,433,336 | 5.1% |
| Transfer to CIP | 22,699,000 | 42,030,000 | 38,450,000 | (3,580,000) | -8.5% |
| Debt Service | 10,390,139 | 15,296,269 | 14,839,619 | (456,650) | -3.0% |
| Total Expenditures/Uses | \$ 155,731,537 | \$ 182,826,294 | \$ 185,222,980 | \$ 2,396,686 | 1.3% |
| Excess of Sources over (under) | | | | | |
| Total Uses | \$ 3,306,388 | \$ (18,786,394) | \$ (14,089,338) | \$ 4,697,056 | -25.0% |
| Beginning Fund Balance | \$ 136,220,881 | \$ 124,727,205 | \$ 121,337,269 | \$ (3,389,936) | -2.7% |
| Ending Fund Balance | \$ 139,527,269 | \$ 105,940,811 | \$ 107,247,931 | \$ 1,307,120 | 1.2% |
| Designated Expenditure Reserve | \$ - | \$ 6,275,000 | \$ 6,596,700 | \$ 321,700 | 5.1% |
| Undesignated Fund Balance | \$ 139,527,269 | \$ 99,665,811 | \$ 100,651,231 | \$ 985,420 | 1.0% |
| Tax Rate (Cents per \$100) | Real: 15.94 Personal: 39.85 | Real: 15.94 Personal: 39.85 | Real: 15.94 Personal: 39.85 | | 0.0% 0.0% |
| Assessable Base (Billions) | Real: 85.399 Personal: 3.199 | Real: 90.016 Personal: 3.025 | Real: 93.815 Personal: 2.874 | | 4.22% -4.99% |

Note: This assessable base covers the Metropolitan District, which consists of all of Prince George's County, less the area of: The City of Greenbelt, the City of District Heights, the City of Laurel, most of Election District #10 (West of Laurel), the Aquasco area (Election District #8), and the Nottingham area (Election District #4).

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
RECREATION FUND SUMMARY

| Description | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|-------------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------|-----------------|
| Revenues: | | | | | |
| Property Taxes | \$ 77,891,992 | \$ 81,101,900 | \$ 83,952,400 | \$ 2,850,500 | 3.5% |
| Intergovernmental - | | | | | |
| Federal | - | - | - | - | N/A |
| State | 360,164 | - | - | - | N/A |
| County - Grant | 43,579 | - | - | - | N/A |
| PGC PILOT | 267,045 | - | 265,306 | 265,306 | N/A |
| Service Charges & Sales | 6,250,082 | 9,106,197 | \$ 9,302,983 | 196,786 | 2.2% |
| Interest - Operating | 1,622,113 | 750,000 | 1,500,000 | 750,000 | 100.0% |
| Rentals and Concessions | 1,107,924 | 1,236,910 | 1,248,910 | 12,000 | 1.0% |
| Miscellaneous | 267,359 | 95,800 | 95,800 | - | 0.0% |
| Total Revenues | \$ 87,810,258 | \$ 92,290,807 | \$ 96,365,399 | \$ 4,074,592 | 4.4% |
| Expenditures/Financing Uses: | | | | | |
| Personnel Services | \$ 46,272,742 | \$ 52,292,631 | \$ 54,346,447 | \$ 2,053,816 | 3.9% |
| Supplies and Materials | 5,327,055 | 5,390,069 | 5,614,082 | 224,013 | 4.2% |
| Other Services and Charges | 21,558,128 | 16,699,304 | 16,964,823 | 265,519 | 1.6% |
| Capital Outlay | 1,264,909 | 916,000 | 806,000 | (110,000) | -12.0% |
| Chargebacks | 169,402 | 227,738 | 253,240 | 25,502 | 11.2% |
| Total Operating Expenditures | \$ 74,592,236 | \$ 75,525,742 | \$ 77,984,592 | \$ 2,458,850 | 3.3% |
| Transfer to CIP | 8,000,000 | 10,000,000 | 10,000,000 | - | 0.0% |
| Transfer to Enterprise Fund | 8,584,855 | 8,157,592 | 8,311,024 | 153,432 | 1.9% |
| Total Expenditures/Uses | \$ 91,177,091 | \$ 93,683,334 | \$ 96,295,616 | \$ 2,612,282 | 2.8% |
| Excess of Sources over (under) | | | | | |
| Total Uses | \$ (3,366,833) | \$ (1,392,527) | \$ 69,783 | \$ 1,462,310 | -105.0% |
| Beginning Fund Balance | \$ 50,831,122 | \$ 41,453,391 | \$ 46,363,599 | \$ 4,910,208 | 11.8% |
| Ending Fund Balance | \$ 47,464,289 | \$ 40,060,864 | \$ 46,433,382 | \$ 6,372,518 | 15.9% |
| Designated Expenditure Reserve | \$ - | \$ 4,184,200 | \$ 4,314,800 | \$ 130,600 | 3.1% |
| Undesignated Fund Balance | \$ 47,464,289 | \$ 35,876,664 | \$ 42,118,582 | \$ 6,241,918 | 17.4% |
| Tax Rate (Cents per \$100) | Real: 7.80 Personal: 19.50 | Real: 7.80 Personal: 19.50 | Real: 7.80 Personal: 19.50 | | 0.0% 0.0% |
| Assessable Base (Billions) | Real: 91.238 Personal: 3.417 | Real: 96.171 Personal: 3.232 | Real: 100.229 Personal: 3.071 | | 4.22% -4.98% |

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
ENTERPRISE FUND SUMMARY

| Description | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| Revenues: | | | | | |
| Sales | \$ 1,727,054 | \$ 2,450,000 | \$ 2,450,000 | \$ - | 0.0% |
| Charges for Services | 3,479,997 | 5,479,500 | 5,484,500 | 5,000 | 0.1% |
| Rentals and Concessions | 3,024,680 | 2,813,700 | 2,813,700 | - | 0.0% |
| Interest | 350,684 | 150,000 | 250,000 | 100,000 | 66.7% |
| Miscellaneous | 237,157 | - | - | - | N/A |
| Loss on Sale/Disposal Assets | (1,318,360) | - | - | - | N/A |
| Transfers in - Recreation Fund | 8,584,855 | 8,157,592 | 8,311,024 | 153,432 | 1.9% |
| Total Revenues | \$ 16,086,067 | \$ 19,050,792 | \$ 19,309,224 | \$ 258,432 | 1.4% |
| Expenditures: | | | | | |
| Personnel Services | \$ 11,852,720 | \$ 11,522,568 | \$ 11,904,310 | \$ 381,742 | 3.3% |
| Goods for Resale | 1,089,253 | 1,426,704 | 1,376,304 | (50,400) | -3.5% |
| Supplies and Materials | 1,440,114 | 1,575,015 | 1,643,415 | 68,400 | 4.3% |
| Other Services & Charges | 3,495,282 | 4,082,514 | 3,825,728 | (256,786) | -6.3% |
| Depreciation & Amortization | 2,014,161 | - | - | - | N/A |
| Capital Outlay | - | 271,800 | 271,800 | - | 0.0% |
| Chargebacks | 306,000 | 172,191 | 287,667 | 115,476 | 67.1% |
| Total Expenditures | \$ 20,197,530 | \$ 19,050,792 | \$ 19,309,224 | \$ 258,432 | 1.4% |
| Revenue Over/(Under) Expend. | \$ (4,111,463) | \$ - | \$ - | \$ - | N/A |
| Net Assets - Beginning (Fund Balance) | \$ 32,309,410 | \$ 32,377,667 | \$ 28,197,947 | \$ (4,179,720) | -12.9% |
| Net Assets - Ending (Fund Balance) | \$ 28,197,947 | \$ 32,377,667 | \$ 28,197,947 | \$ (4,179,720) | -12.9% |

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
ADVANCE LAND ACQUISITION FUND

| <u>Debt Service Fund</u> | | | | | |
|---|---------------------------------|---------------------------------|----------------------------------|--------------------------|---------------------|
| Description | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
| Revenues: | | | | | |
| Property Taxes | \$ 287 | \$ - | \$ - | \$ - | N/A |
| Use of Fund Balance | - | - | - | - | N/A |
| Total Revenues | \$ 287 | \$ - | \$ - | \$ - | N/A |
| Expenditures: | | | | | |
| Bond Principal Retirement | \$ - | \$ - | \$ - | \$ - | N/A |
| Bond Interest | - | - | - | - | N/A |
| Administrative Expenses | - | - | - | - | N/A |
| Other Services and Charges - Contributions | 287 | - | - | - | N/A |
| Total Expenditures | \$ 287 | \$ - | \$ - | \$ - | N/A |
| Revenue Over/(Under) Expend. | \$ - | \$ - | \$ - | \$ - | N/A |
| Net Increase/(Decrease) in Fd. Bal. | \$ - | \$ - | \$ - | \$ - | N/A |
| Beginning Fund Balance | 9 | - | - | - | N/A |
| Ending Fund Balance | <u>9</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>N/A</u> |
| Tax Rate (Cents per \$100) | Real: 0.00 Personal: 0.00 | Real: 0.00 Personal: 0.00 | Real: 0.00 Personal: 0.00 | | 0.0% 0.0% |
| Assessable Base (Billions) | Real: 91.238 Personal: 3.417 | Real: 96.171 Personal: 3.232 | Real: 100.229 Personal: 3.071 | | 4.22% -4.98% |

| <u>Revolving Fund</u> | | | | | |
|-------------------------------|---------------------------|----------------------------|-----------------------------|--------------------------|---------------------|
| Description | Actual FY 2019 | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
| Revenues: | | | | | |
| Interest on Investment | \$ 7,097 | \$ - | \$ - | \$ - | N/A |
| Contributions | 287 | - | - | - | N/A |
| Total Revenues | \$ 7,384 | \$ - | \$ - | \$ - | N/A |
| Expenditures: | | | | | |
| Capital Outlay | - | 291,835 | 299,279 | 7,444 | 2.6% |
| Total Expenditures | \$ - | \$ 291,835 | \$ 299,279 | \$ 7,444 | 2.6% |
| Revenue Over/(Under) Expend. | \$ 7,384 | \$ (291,835) | \$ (299,279) | \$ (7,444) | 2.6% |
| Net Inc./ (Dec.) in Fund Bal. | \$ 7,384 | \$ (291,835) | \$ (299,279) | \$ (7,444) | 2.6% |
| Beginning Fund Balance | 291,827 | 291,836 | 299,279 | 7,443 | 2.6% |
| Ending Fund Balance | <u>\$ 299,211</u> | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ (1)</u> | <u>-100.0%</u> |

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
PROJECT CHARGES & PROGRAM SUPPORT

| Source | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|--|---------------------|---------------------|---------------------|---------------|
| Administration Fund: | | | | |
| <u>Commissioners' Office</u> | | | | |
| Comm. Office - County Council Planning & Zoning Function | \$ 1,137,300 | \$ 1,137,300 | \$ - | 0.0% |
| <u>Planning Department</u> | | | | |
| People's Zoning Counsel* | \$ 250,000 | \$ 250,000 | \$ - | 0.0% |
| Council Planning Position | 150,000 | 150,000 | - | 0.0% |
| Zoning Enforcement Unit* | 1,588,967 | 1,537,099 | (51,868) | -3.3% |
| Water & Sewer Planning Unit* | 155,300 | 155,300 | - | 0.0% |
| GIS Program* | 340,500 | 340,500 | - | 0.0% |
| Tax Collection Fee* | 34,411 | - | (34,411) | -100.0% |
| Economic Development Corporation (EDC) | 65,000 | 65,000 | - | 0.0% |
| EDC - General Plan Goals | 272,534 | 250,400 | (22,134) | -8.1% |
| Redevelopment Authority* | 614,900 | 544,000 | (70,900) | -11.5% |
| Permits & Inspection for M-NCPPC - DPIE* | 856,200 | 376,200 | (480,000) | -56.1% |
| Engineering, Inspection, & Permitting - DPW&T* | 469,933 | 240,000 | (229,933) | -48.9% |
| Total - Planning Department | 4,797,745 | 3,908,499 | (889,246) | -18.5% |
| Total Administration Fund | \$ 5,935,045 | \$ 5,045,799 | \$ (889,246) | -15.0% |
| Park Fund: | | | | |
| Community College - Pool, Park Police/Security, etc. | 300,000 | 300,000 | - | 0.0% |
| Patuxent River 4-H Center Foundation | 34,300 | 34,300 | - | 0.0% |
| City of Bowie, Allen Pond Maint. | 101,700 | 101,700 | - | 0.0% |
| Patuxent Riverkeepers | 15,000 | 15,000 | - | 0.0% |
| Total Park Fund | \$ 451,000 | \$ 451,000 | \$ - | 0.0% |

*Project charges reimbursed directly to Prince George's County Government and included in the County's General Fund revenue.

| Source | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|---|---------------------|---------------------|------------------|-------------|
| Recreation Fund: | | | | |
| 100 Black Men of Prince George's County | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| After School Arts Program (World Art Focus) | 98,000 | 98,000 | - | 0.0% |
| Allentown Boys & Girls Club | 10,000 | 10,000 | - | 0.0% |
| Anacostia Trails and Heritage Area | 40,000 | 40,000 | - | 0.0% |
| Anacostia Watershed Society | 20,000 | 20,000 | - | 0.0% |
| Art Works Now | 35,000 | 35,000 | - | 0.0% |
| Beltsville-Adelphi Boys & Girls Club | 7,500 | 7,500 | - | 0.0% |
| Camp Springs Boys & Girls Club | 10,000 | 10,000 | - | 0.0% |
| City of College Park Youth & Family Services | 30,000 | 30,000 | - | 0.0% |
| City of College Park - Senior Programming | 50,000 | 50,000 | - | 0.0% |
| City of Greenbelt, After School Arts Program | 12,000 | 12,000 | - | 0.0% |
| City of Greenbelt, Recreation Services | 70,000 | 70,000 | - | 0.0% |
| City of Greenbelt, Therapeutic Program | 12,000 | 12,000 | - | 0.0% |
| City of Hyattsville, Recreation Services | 19,000 | 19,000 | - | 0.0% |
| City of Laurel, Parks Department | 10,000 | 10,000 | - | 0.0% |
| City of Laurel Senior Services | 55,000 | 55,000 | - | 0.0% |
| City of Laurel, Anderson & Murphy Comm. Center | 22,000 | 22,000 | - | 0.0% |
| Coalition for African Americans in the Performing Arts | 20,000 | 20,000 | - | 0.0% |
| College Park Arts Exchange | 5,000 | 5,000 | - | 0.0% |
| College Park Boys & Girls Club | 7,500 | 7,500 | - | 0.0% |
| Coop Extension Service Patuxent River 4-H Foundation Programs | 208,600 | 208,600 | - | 0.0% |
| Forestville Boys & Girls Club | 25,000 | 25,000 | - | 0.0% |
| Ft. Washington Boys & Girls Club | 10,000 | 10,000 | - | 0.0% |
| Gateway Arts Program | 45,000 | 45,000 | - | 0.0% |
| Girl Scouts Capital Area | 10,000 | 10,000 | - | 0.0% |
| Glenarden Boys & Girls Club | 15,000 | 15,000 | - | 0.0% |
| Greater Laurel United Soccer Club | 5,000 | 5,000 | - | 0.0% |
| Greenbelt Aquatic and Fitness Center | 100,000 | 100,000 | - | 0.0% |
| Greenbelt Community Center | 40,000 | 40,000 | - | 0.0% |
| Ivy Community Charities of Prince George's County | 10,000 | 10,000 | - | 0.0% |
| Junior Achievement | 20,000 | 20,000 | - | 0.0% |
| Kentlands Boxing Club | 5,000 | 5,000 | - | 0.0% |
| Kettering-Largo-Mitchellville Boys & Girls Club | 20,000 | 20,000 | - | 0.0% |
| Lake Arbor Foundation | 175,000 | 175,000 | - | 0.0% |
| Lanham Boys & Girls Club | 25,000 | 25,000 | - | 0.0% |
| Latin American Youth Center | 40,000 | 40,000 | - | 0.0% |
| Laurel Boys & Girls Club | 50,000 | 50,000 | - | 0.0% |
| Laurel Historic Society | 22,500 | 22,500 | - | 0.0% |
| Laurel Little League | 5,000 | 5,000 | - | 0.0% |
| Laurel Stallions | 5,000 | 5,000 | - | 0.0% |
| Making a New United People (M.A.N.U.P.) | 25,000 | 25,000 | - | 0.0% |
| Maryland Cheer Chargers | 10,000 | 10,000 | - | 0.0% |
| Millwood/Waterford Programming | 10,000 | 10,000 | - | 0.0% |
| New Carrollton Boys & Girls Club | 5,000 | 5,000 | - | 0.0% |
| Oxon Hill Boys & Girls Club | 7,500 | 7,500 | - | 0.0% |
| Palmer Park Boys & Girls Club | 20,000 | 20,000 | - | 0.0% |
| Palmer Park Smash | 10,000 | 10,000 | - | 0.0% |
| Pi Upsilon Lambda Alpha Pi Alpha Charitable Foundation | 3,750 | 3,750 | - | 0.0% |
| PGCC - Outreach, Facilities, etc. | 300,000 | 300,000 | - | 0.0% |
| PGCC Team Builders Program | 100,000 | 100,000 | - | 0.0% |
| Prince George's Arts & Humanities Council | 120,000 | 120,000 | - | 0.0% |
| Prince George's Philharmonic | 100,000 | 100,000 | - | 0.0% |
| Prince George's Pride Lacrosse Club | 25,000 | 25,000 | - | 0.0% |
| Prince George's Tennis Association | 20,000 | 20,000 | - | 0.0% |
| Prince George's Youth Lacrosse | 25,000 | 25,000 | - | 0.0% |
| Pyramid Atlantic Art Center | 30,000 | 30,000 | - | 0.0% |
| Seat Pleasant Leadership Development Program | 85,000 | 85,000 | - | 0.0% |
| Student Athletes for Educational Opportunities | 10,000 | 10,000 | - | 0.0% |
| Theresa Banks Swim Club | 20,000 | 20,000 | - | 0.0% |
| White Rose Foundation | 10,000 | 10,000 | - | 0.0% |
| World-Wide Community | 25,000 | 25,000 | - | 0.0% |
| Youth Development Program (In Reach, Inc.) | 50,000 | 50,000 | - | 0.0% |
| Youth Services Programming, City of Laurel | 30,000 | 30,000 | - | 0.0% |
| Youth Wellness Leadership Institute | 50,000 | 50,000 | - | 0.0% |
| Total Recreation Fund | \$ 2,485,350 | \$ 2,485,350 | - | 0.0% |
| Total Parks & Recreation Fund | \$ 2,936,350 | \$ 2,936,350 | \$ - | 0.0% |

| Source | Adopted FY 2020 | Proposed FY 2021 | Dollar Change | % Change |
|--|---------------------|---------------------|---------------------|---------------|
| Advance Land Acquisition Fund: | | | | |
| Tax Collection Fee | \$ - | \$ - | \$ - | N/A |
| Total Advance Land Acquisition Fund | \$ - | \$ - | \$ - | N/A |
| | | | | |
| Total - All Tax Supported Funds | \$ 8,871,395 | \$ 7,982,149 | \$ (889,246) | -10.0% |