



Budgetary Trends Long Term and Short Term

May 1st, 2017

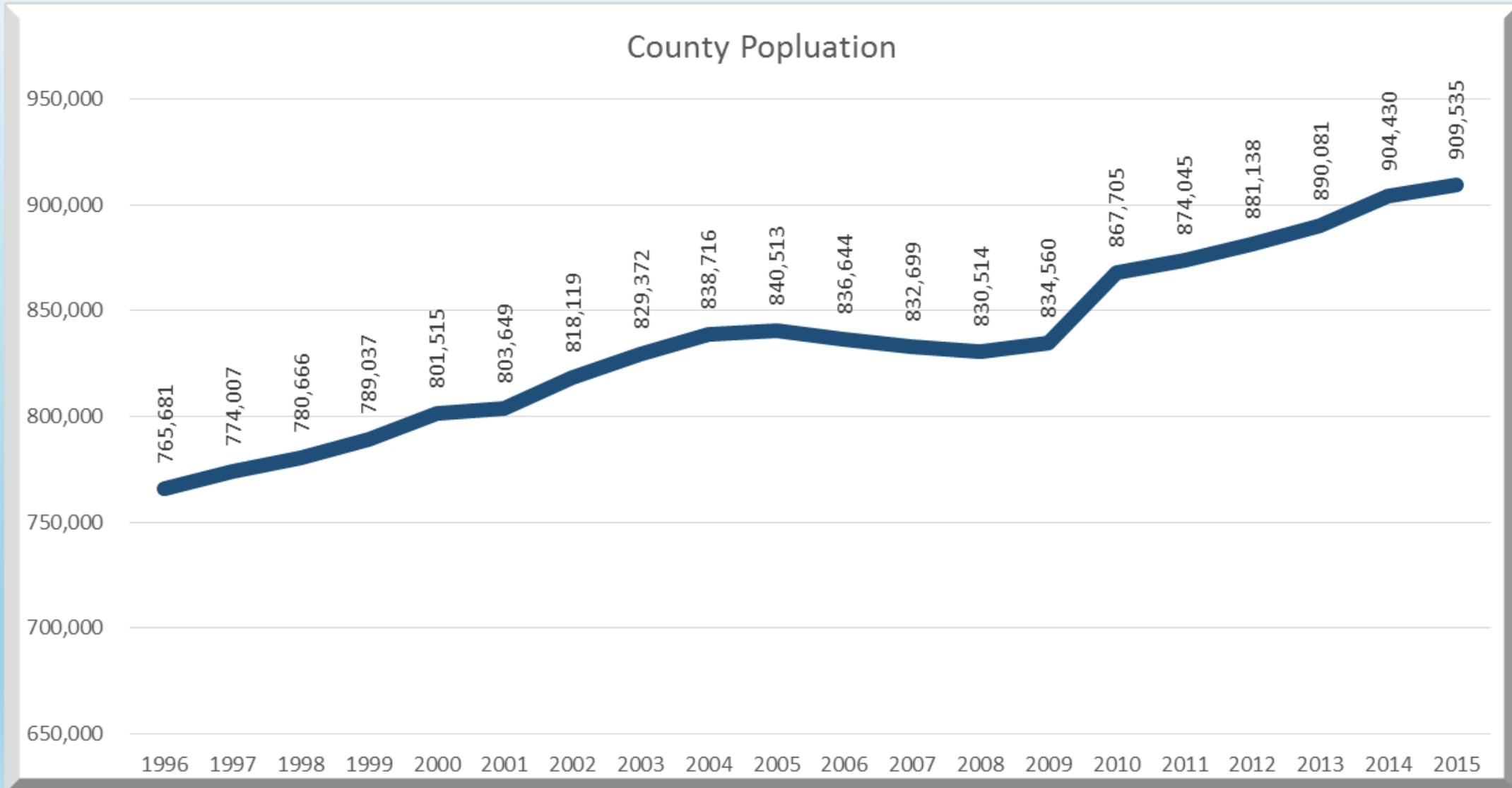
Office of Audits & Investigations



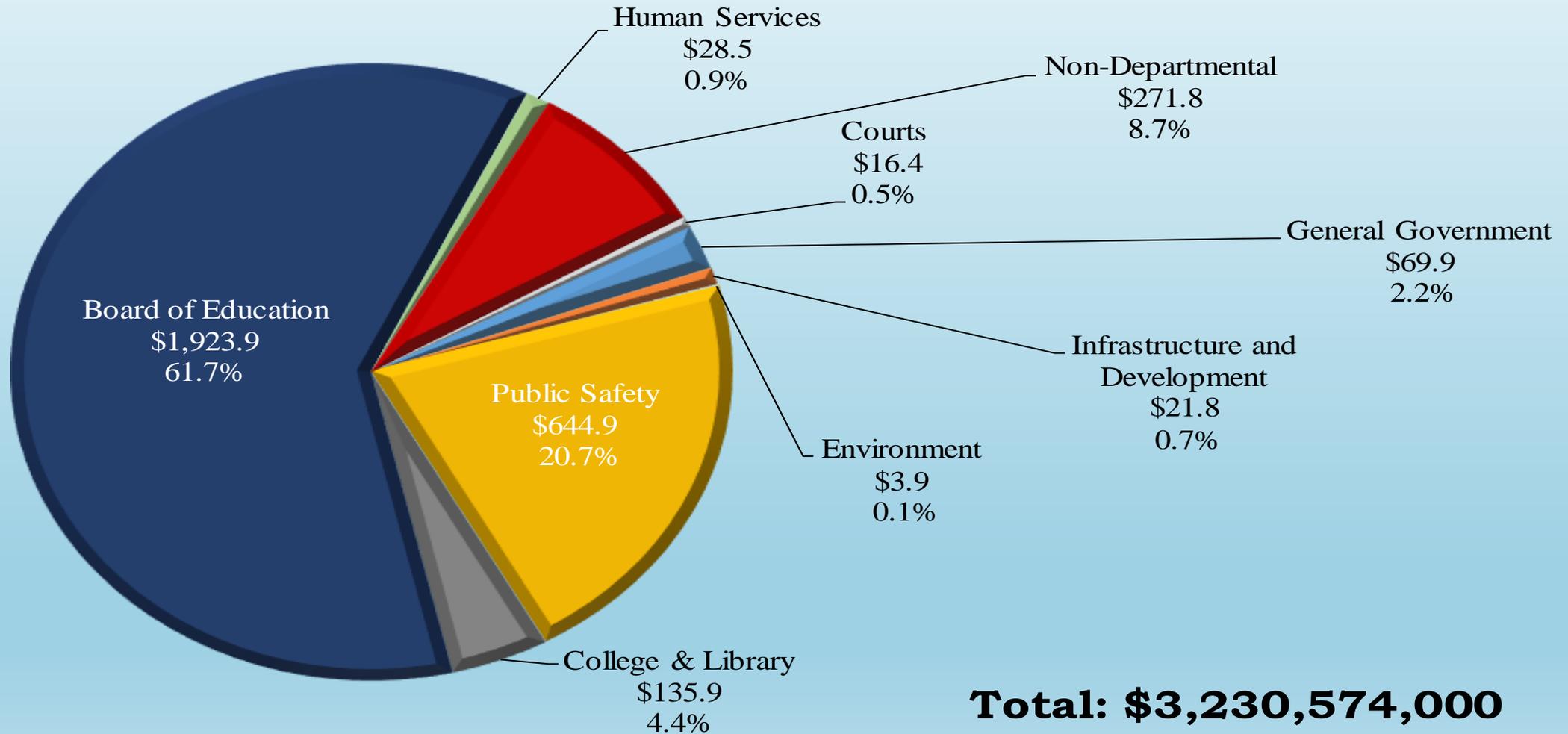
Introduction

- Overview
- Education & Library
- Public Safety
- Transportation, Environment, Housing
- Health and Human Services
- General County Government
- Other Issues and Trends

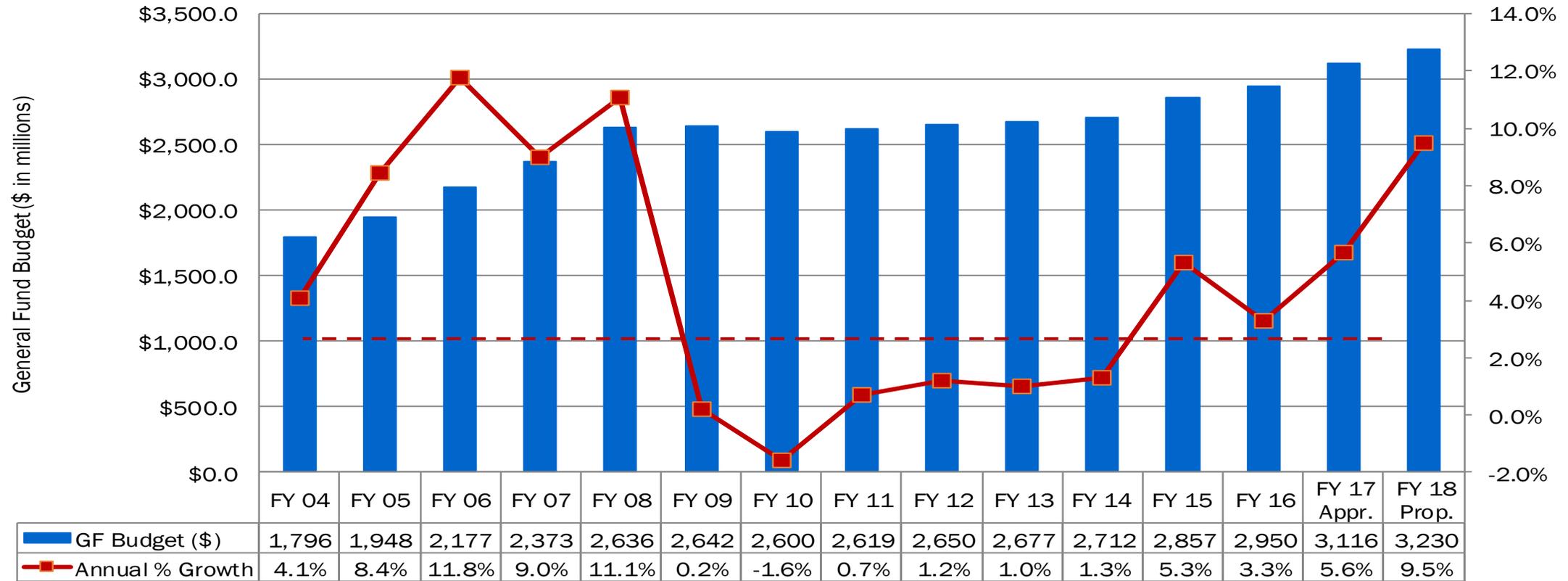
County Population



FY 2018 Proposed General Fund Expenditures (\$ in millions)



General Fund Budget History

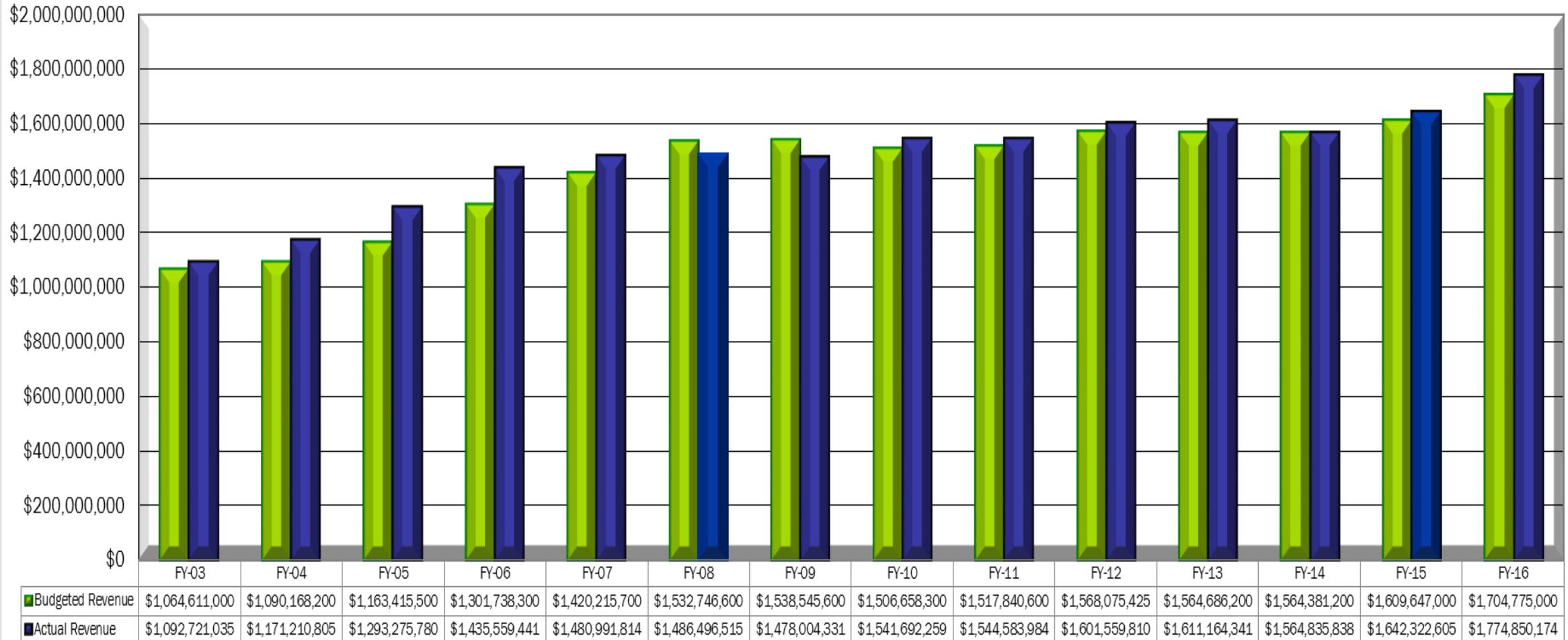


- FY 2018 Approved General Fund Budget (\$3.231 billion)
- The County's General Fund Budget has increased annually, on average, 6.1% between FY 2004 and FY 2010
- An average of only 3.5% annually since FY 2010

General Fund Revenues

General Fund Revenue (County Sources)

Budget versus Actual



General Fund Expenditures (Budgeted versus Actual)

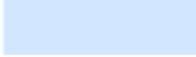
General Fund Expenditures
Budget versus Actual



History of General Fund Balance

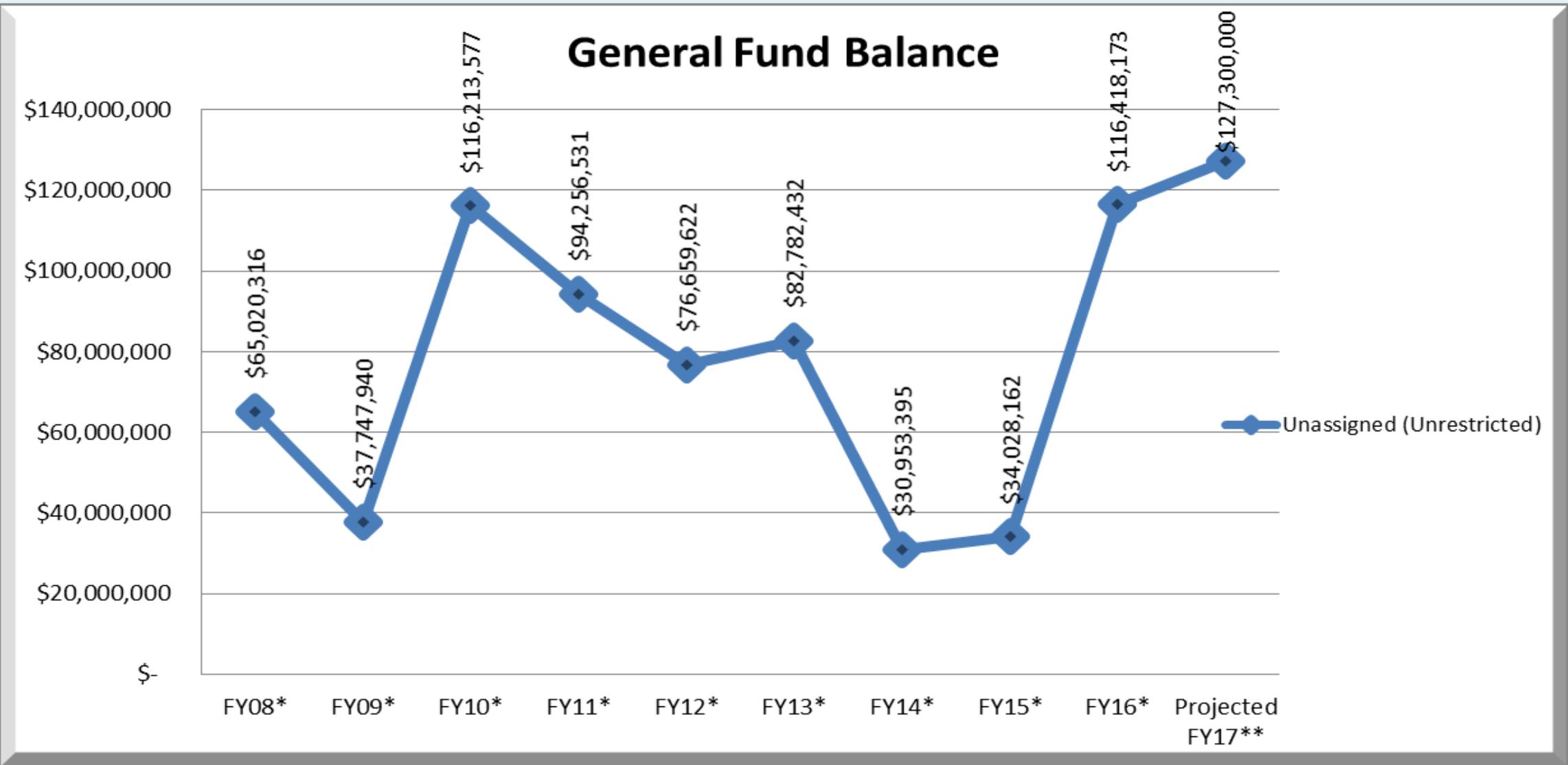
History of General Fund Balance

General Fund	FY08*	FY09*	FY10*	FY11*	FY12*	FY13*	FY14*	FY15*	FY16*	Projected FY17**
Total Fund Balance	\$ 302,143,017	\$ 278,224,363	\$ 330,859,093	\$ 378,160,398	\$ 383,687,784	\$ 359,361,974	\$ 301,086,446	\$ 318,193,101	\$ 387,887,045	
<i>Nonspendable</i>	\$ -	\$ -	\$ -	\$ 1,593,534	\$ 1,619,282	\$ 1,532,552	\$ 1,549,546	\$ 1,641,389	\$ 2,134,534	
<i>Restricted Contingency</i>	\$ 133,396,940	\$ 132,122,700	\$ 130,337,935	\$ 130,972,680	\$ 133,925,855	\$ 137,420,570	\$ 138,560,185	\$ 144,518,015	\$ 148,391,975	\$ 158,000,000
<i>Committed Operating Reserve</i>	\$ 53,358,776	\$ 52,849,080	\$ 52,135,174	\$ 52,389,072	\$ 53,570,342	\$ 54,968,228	\$ 55,424,074	\$ 57,807,206	\$ 59,356,790	\$ 63,200,000
<i>Reserved - Other</i>	\$ 15,244,784	\$ 14,371,325	\$ 14,000,567	\$ 13,215,279	\$ 30,742,434	\$ 19,315,229	\$ 22,237,565	\$ 26,260,488	\$ 12,659,139	
<i>Assigned (Designated)</i>	\$ 35,122,201	\$ 41,133,318	\$ 18,171,840	\$ 85,733,302	\$ 87,170,249	\$ 63,342,963	\$ 52,361,681	\$ 53,937,841	\$ 48,926,434	
Unassigned (Unrestricted)	\$ 65,020,316	\$ 37,747,940	\$ 116,213,577	\$ 94,256,531	\$ 76,659,622	\$ 82,782,432	\$ 30,953,395	\$ 34,028,162	\$ 116,418,173	\$ 127,300,000

 10-Day Furlough Plan Implemented (CR-81-2008 and CR-47-2009)
 \$50 million transferred to EDI fund (CB-48-2011)

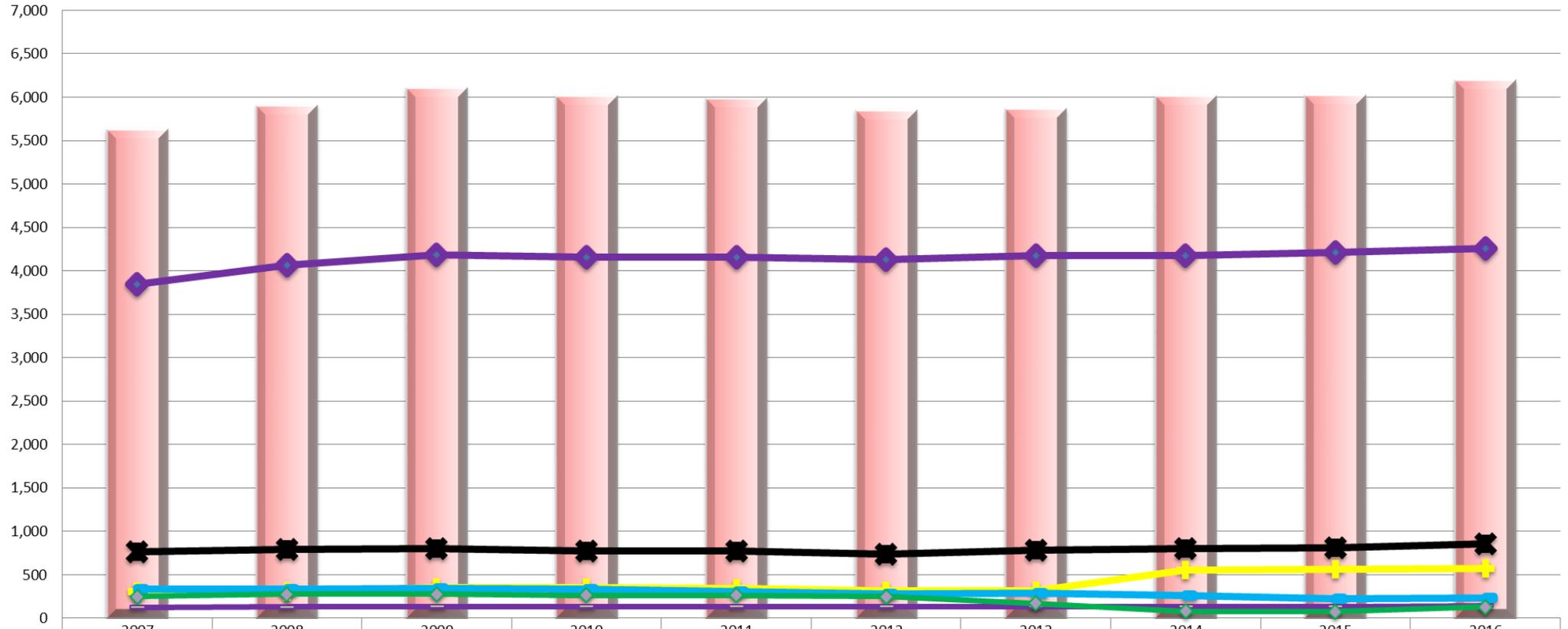
Sources:
 *Comprehensive Annual Financial Report (CAFR) for applicable fiscal year
 **Proposed FY 2018 Budget - Budgetary Fund Balance schedule. Note: All of the components of fund balance are not readily available.

General Fund Balance



Total Government Employees by Function

Total Government Employees by Function



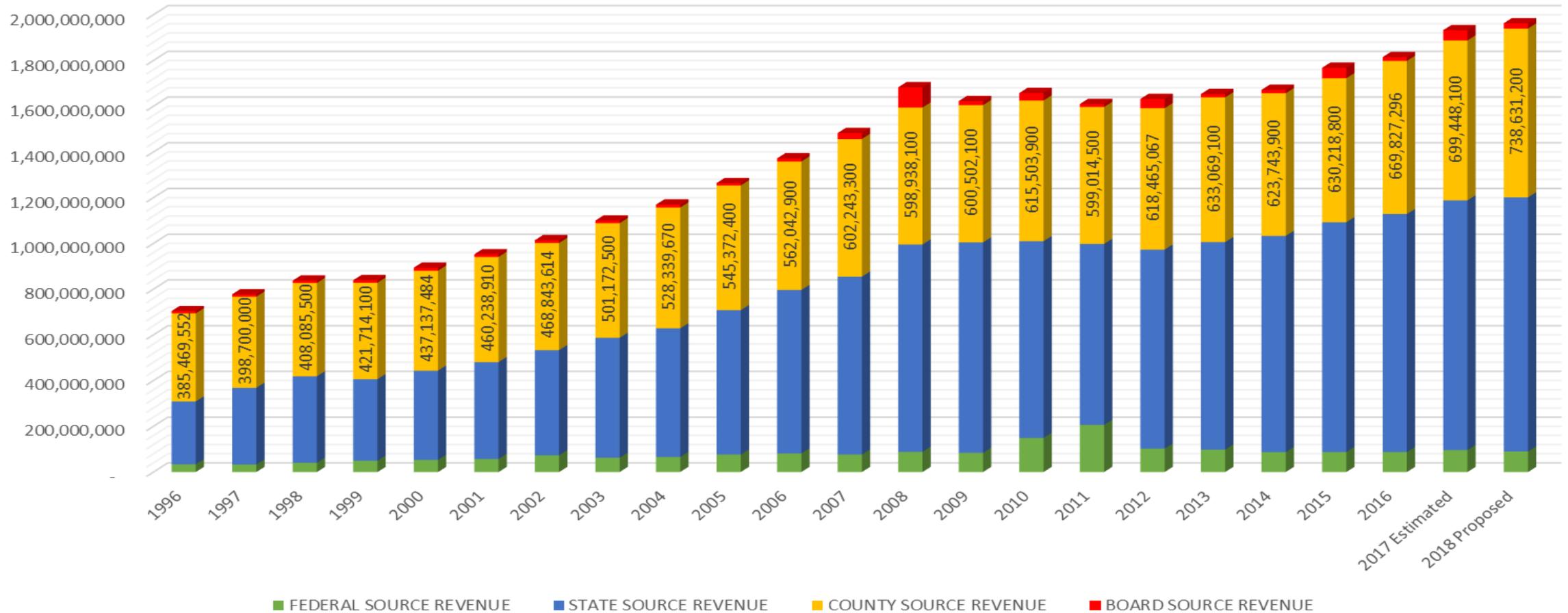
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total Government Employees	5,627	5,901	6,102	6,013	5,978	5,845	5,862	6,011	6,018	6,191
Public Safety	3,841	4,061	4,188	4,153	4,158	4,127	4,175	4,180	4,208	4,256
General Government	765	790	802	778	774	741	782	805	815	861
Infrastructure and Development	309	310	355	351	340	312	316	550	560	568
Health and Human Services	335	333	345	332	306	280	284	262	223	236
Courts	126	130	136	136	136	136	136	136	136	142
Environment	251	277	276	263	264	249	169	78	76	128

Education and Library

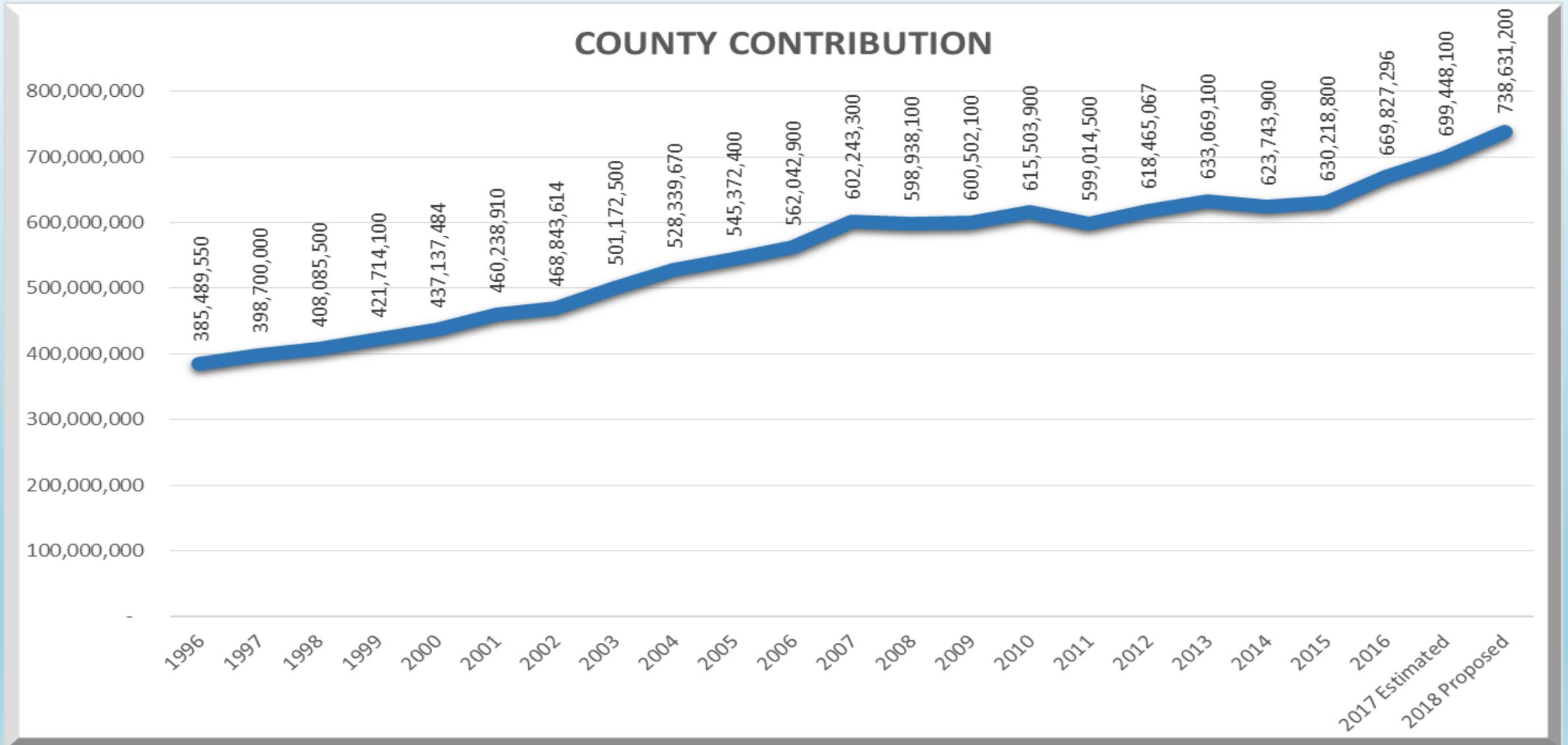


Board of Education – Actual Budget Revenue by Source

Board of Education
ACTUAL BUDGET REVENUE BY SOURCE

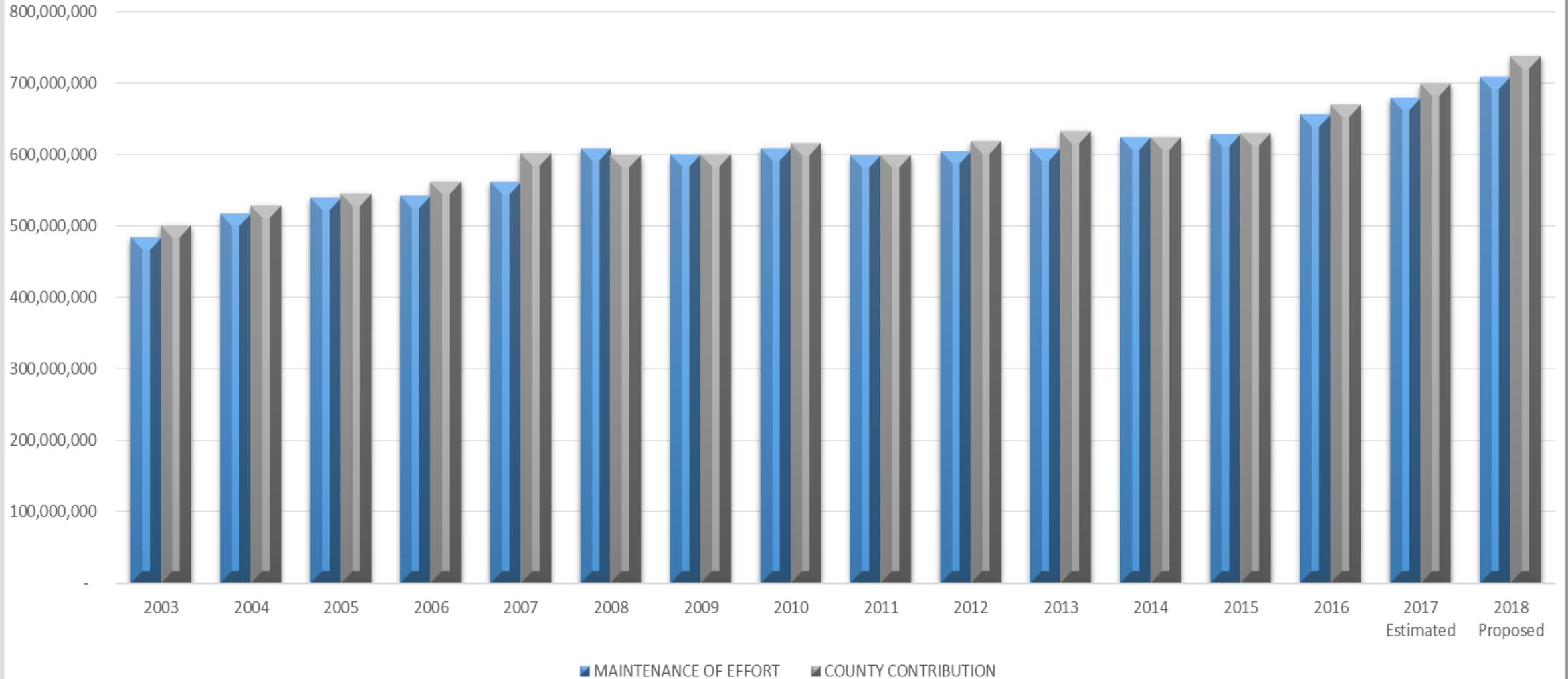


Board of Education - County Contribution

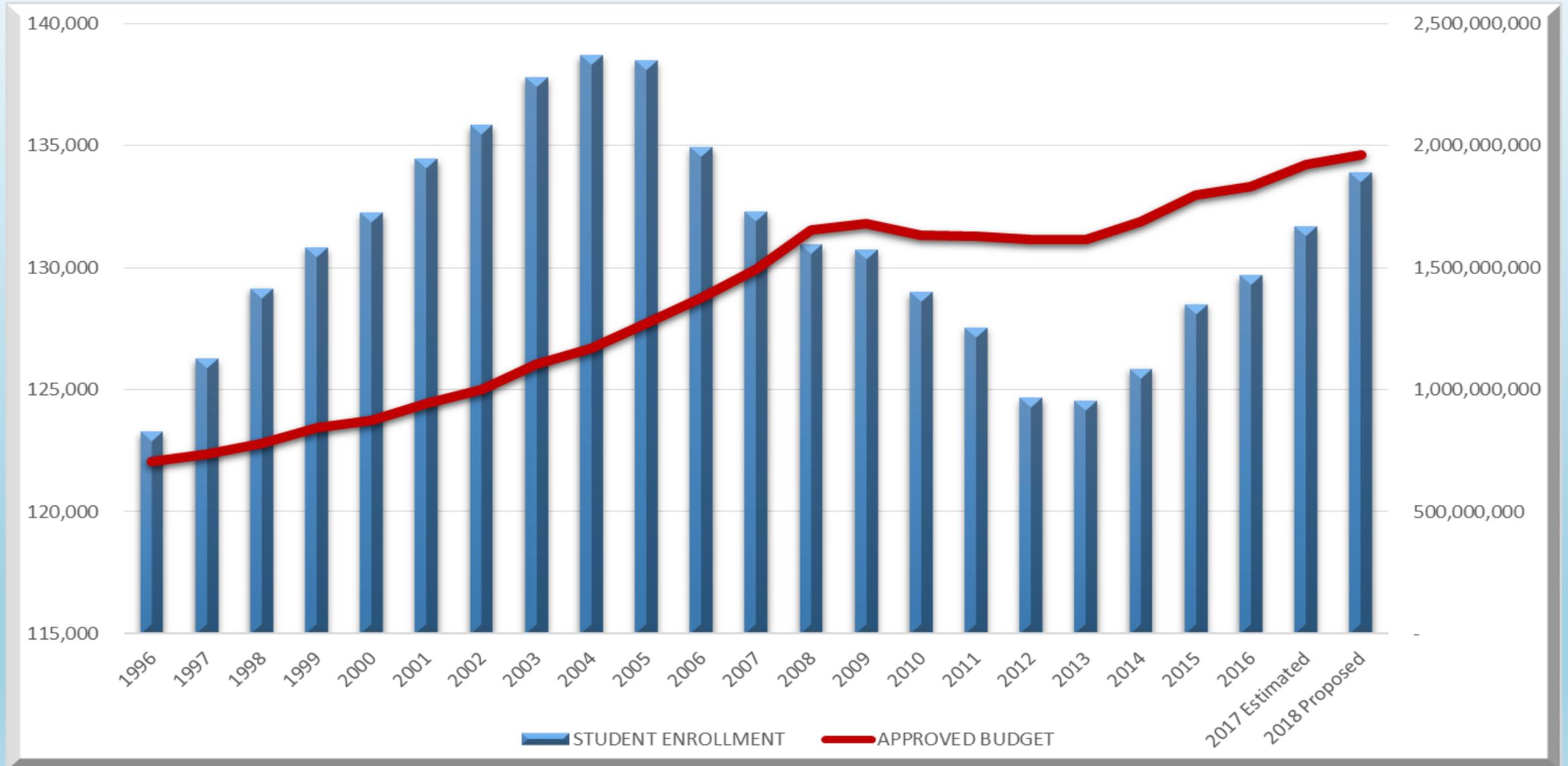


Board of Education – MOE to County Contribution

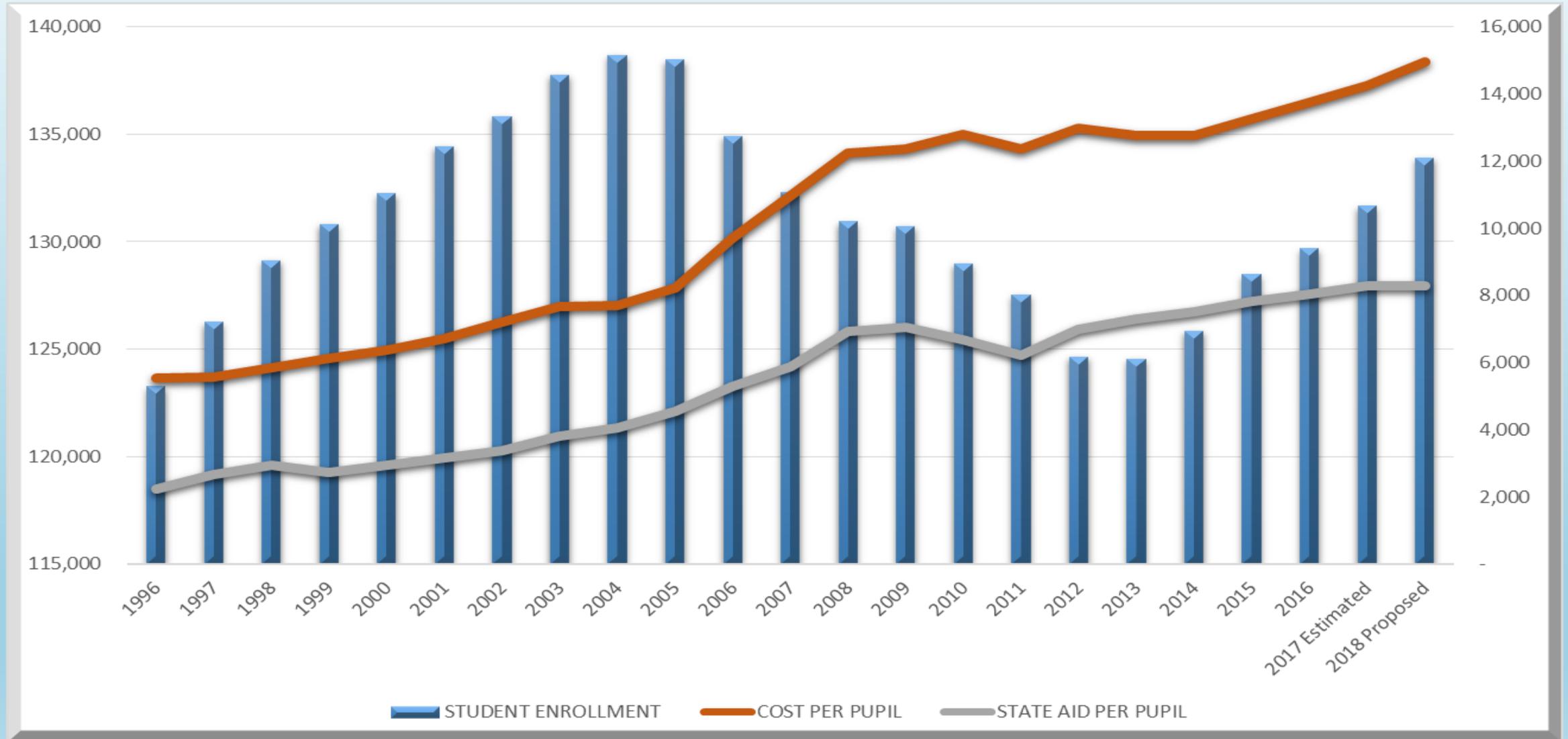
MAINTENANCE OF EFFORT (MOE) to COUNTY CONTRIBUTION



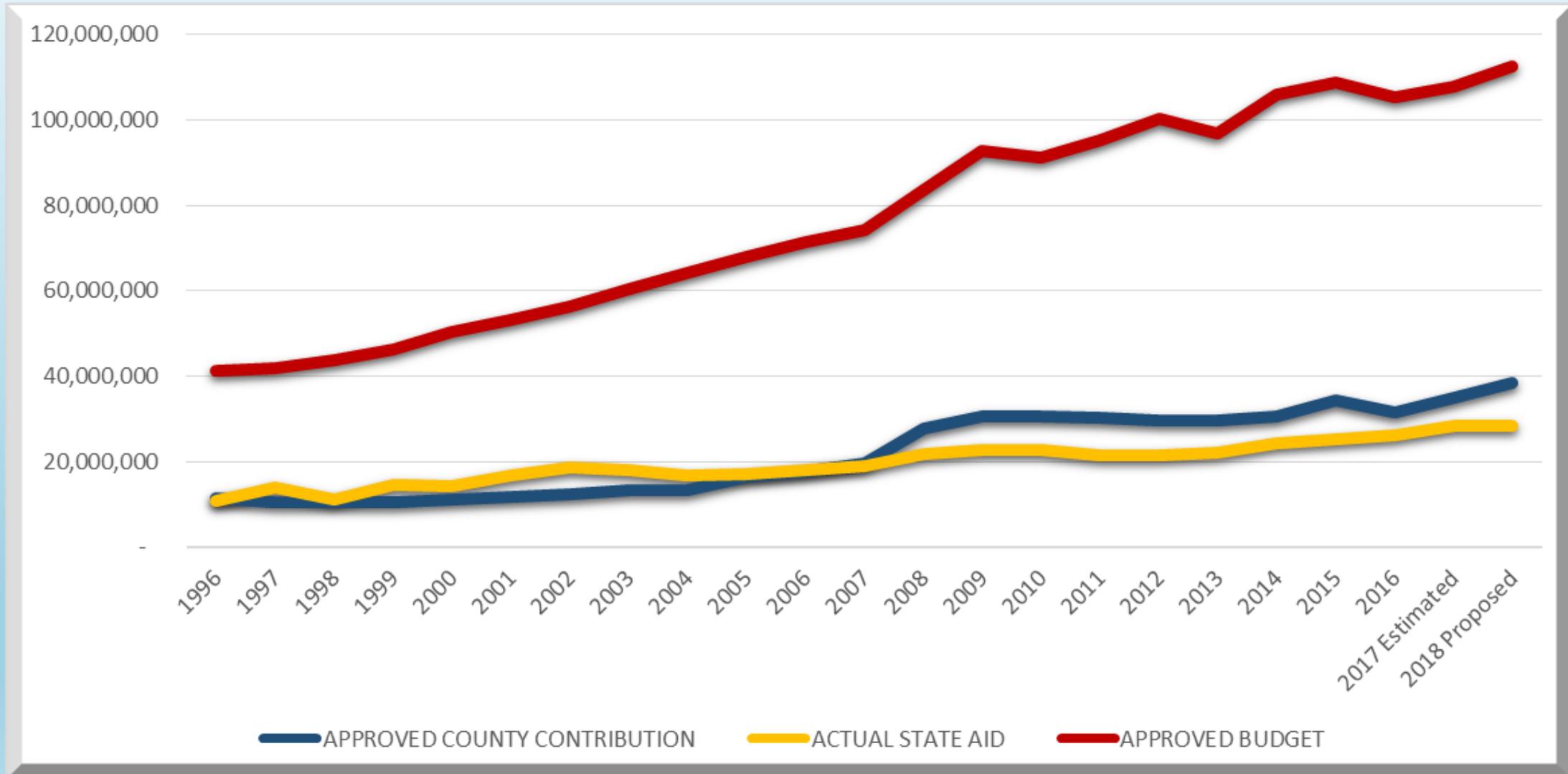
Board of Education – Enrollment to Budget



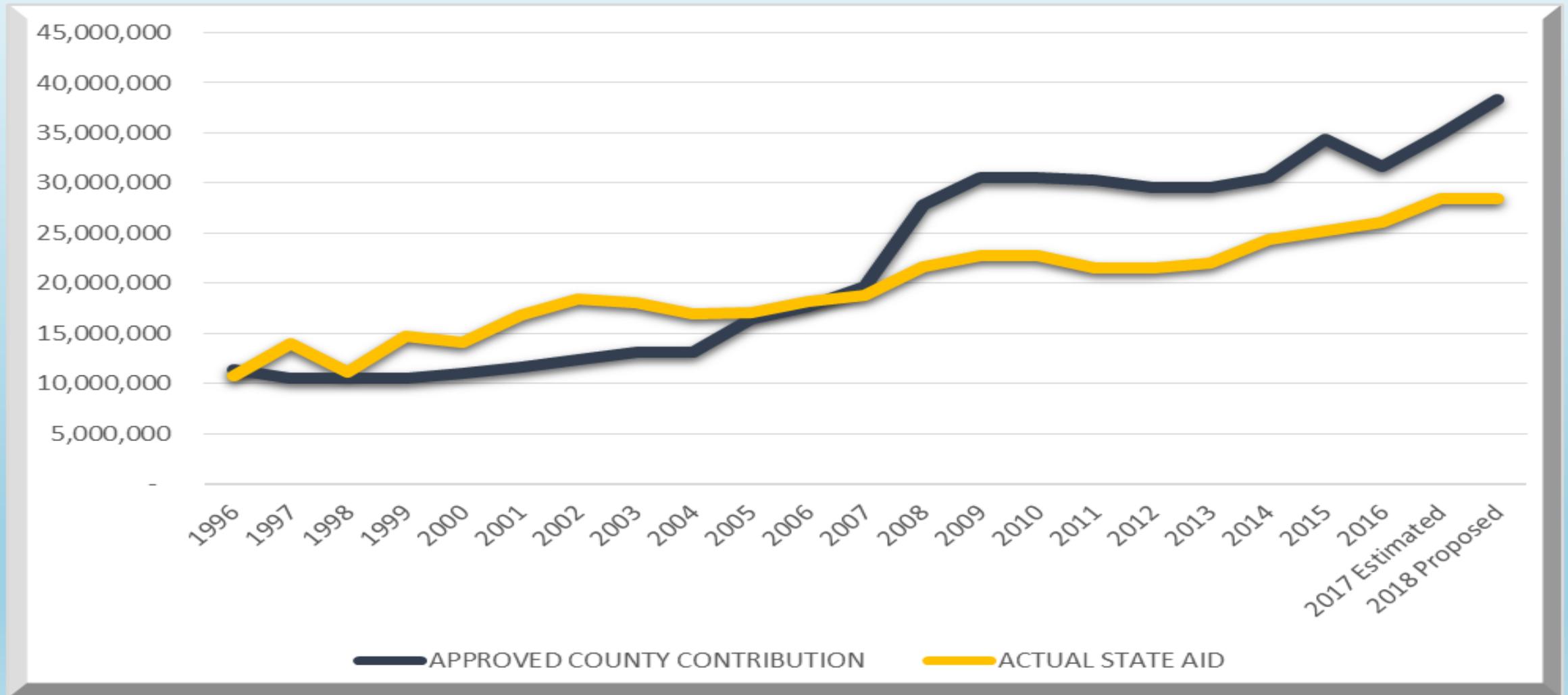
Board of Education – Cost PP Aid & PP Enrollment



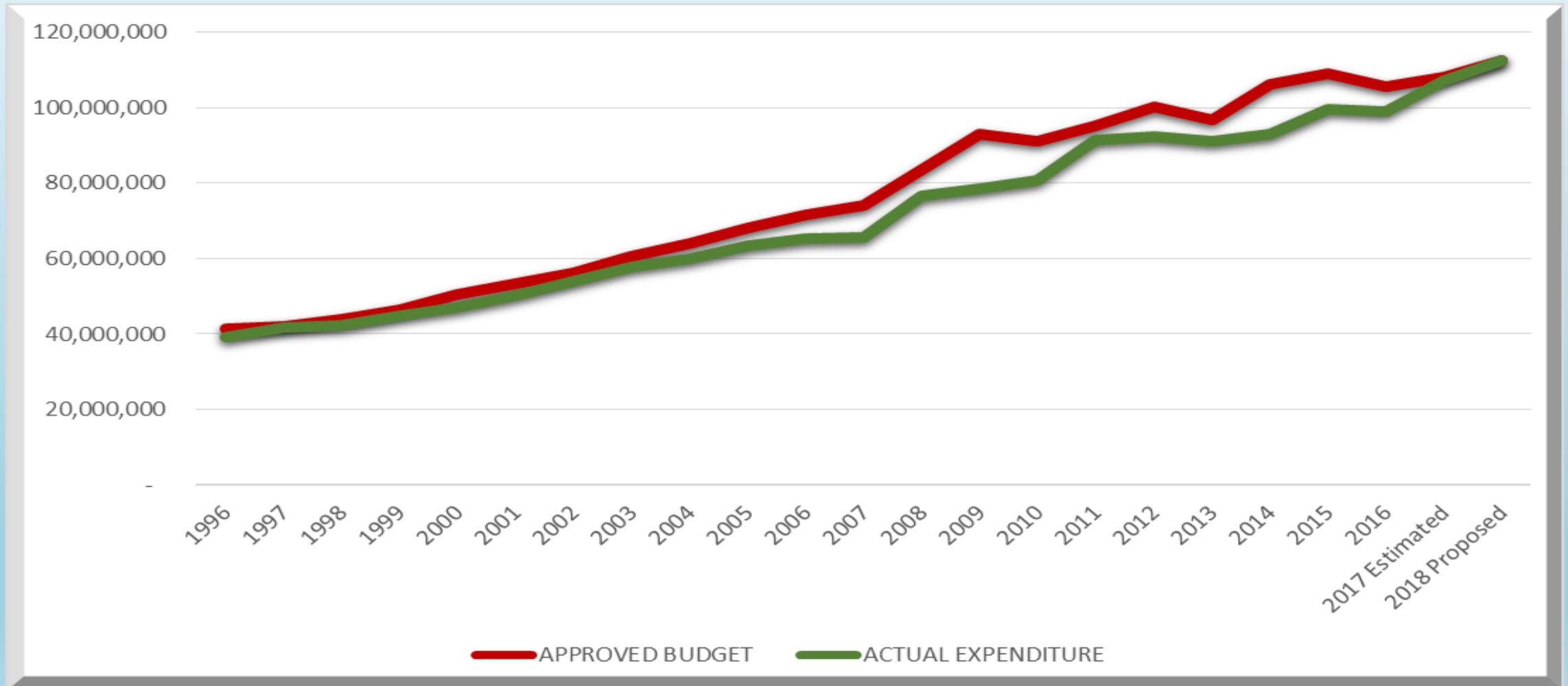
Prince George's Community College – Budget



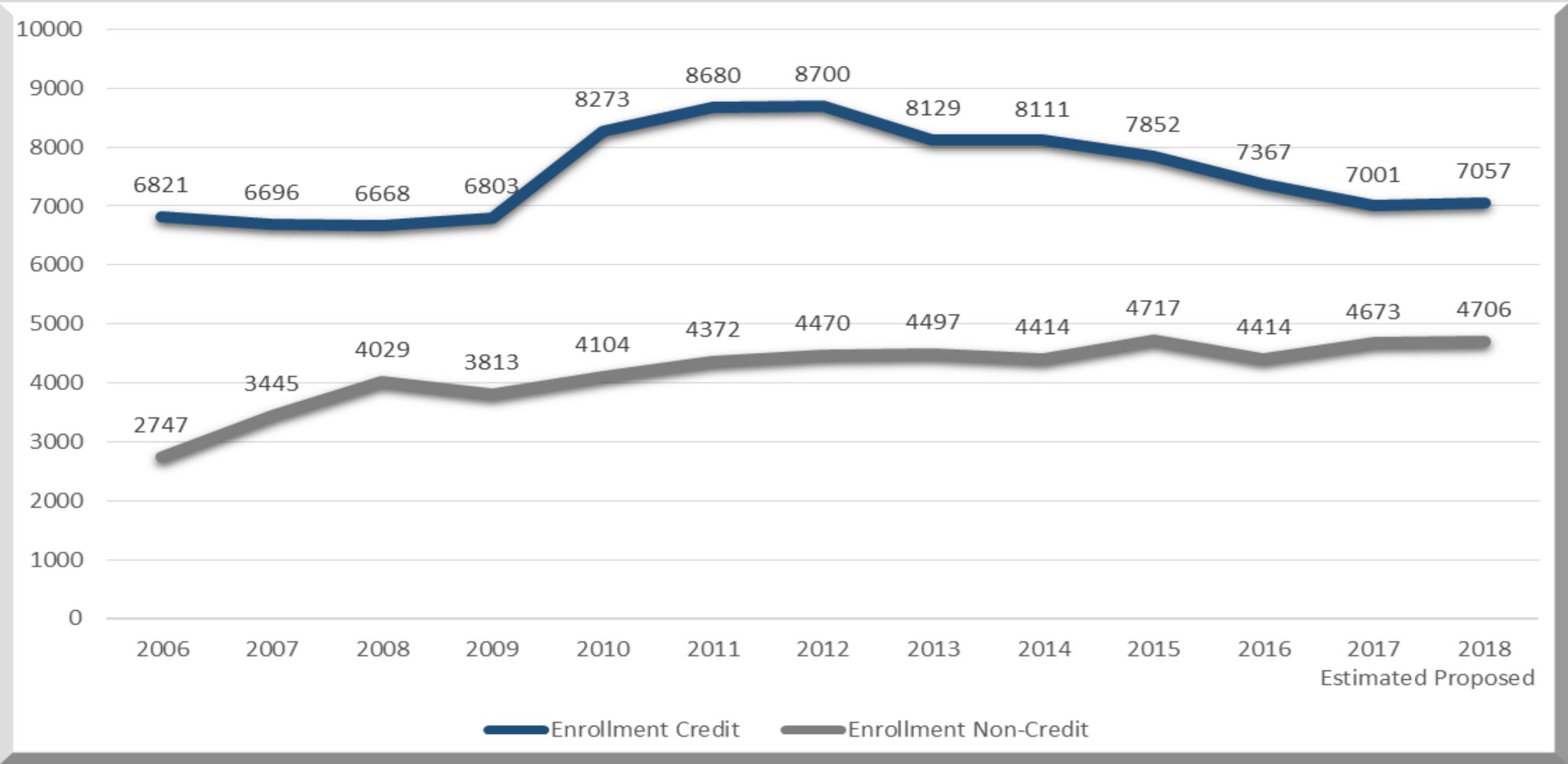
Prince George's Community College – Approved County Contribution Vs Actual State Aid



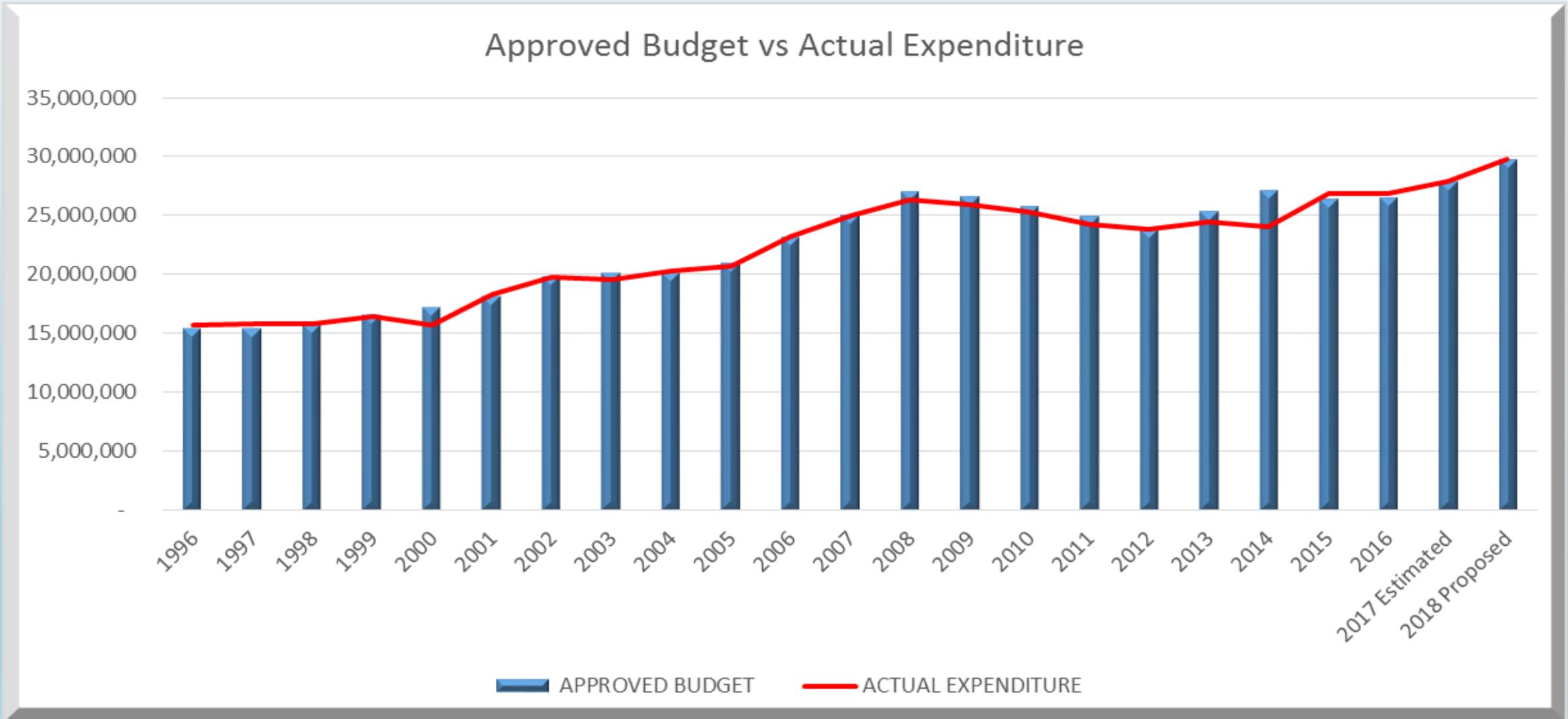
Prince George's Community College – Approved Vs Actual Budget



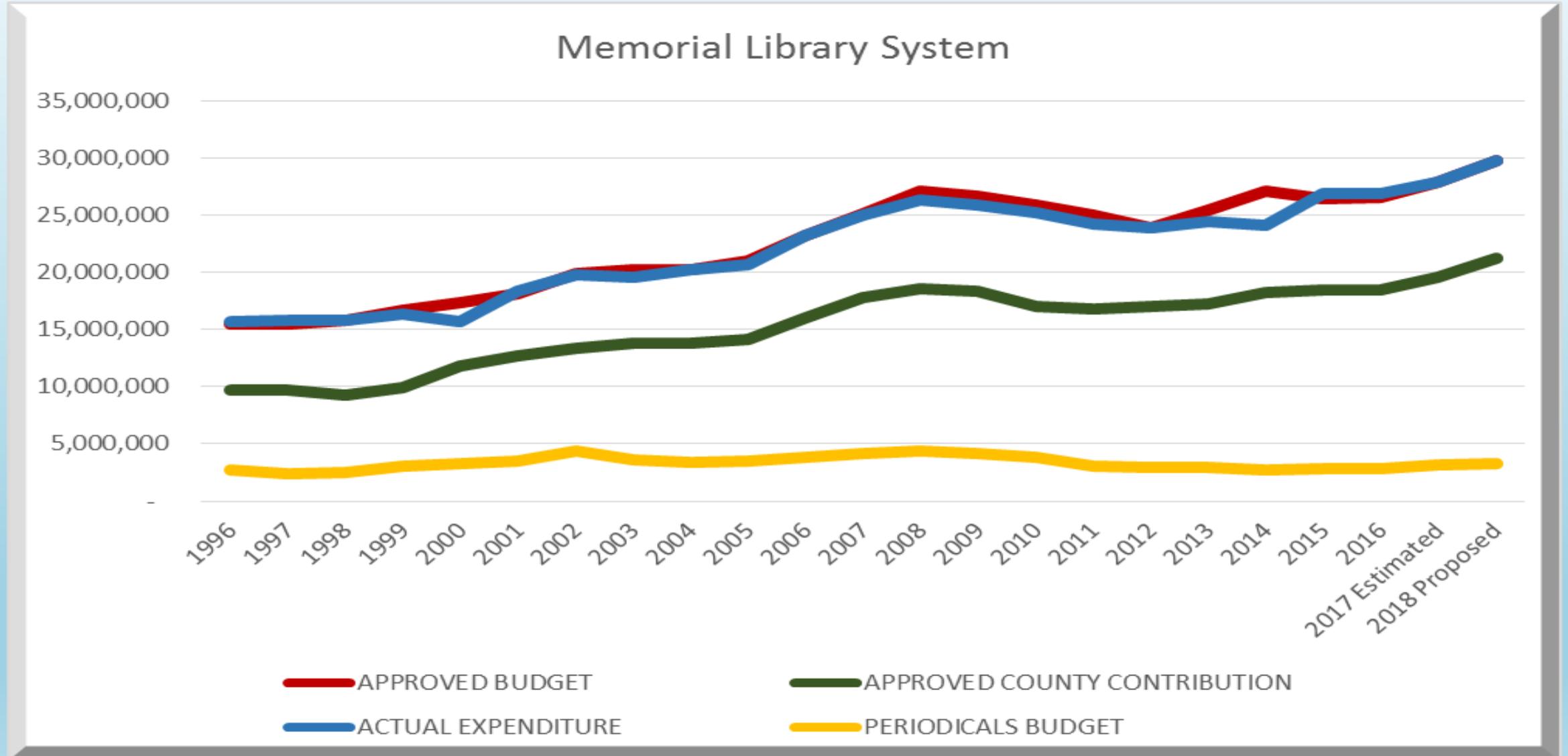
Prince George's Community College – Enrollment Credit Vs Non-Credit



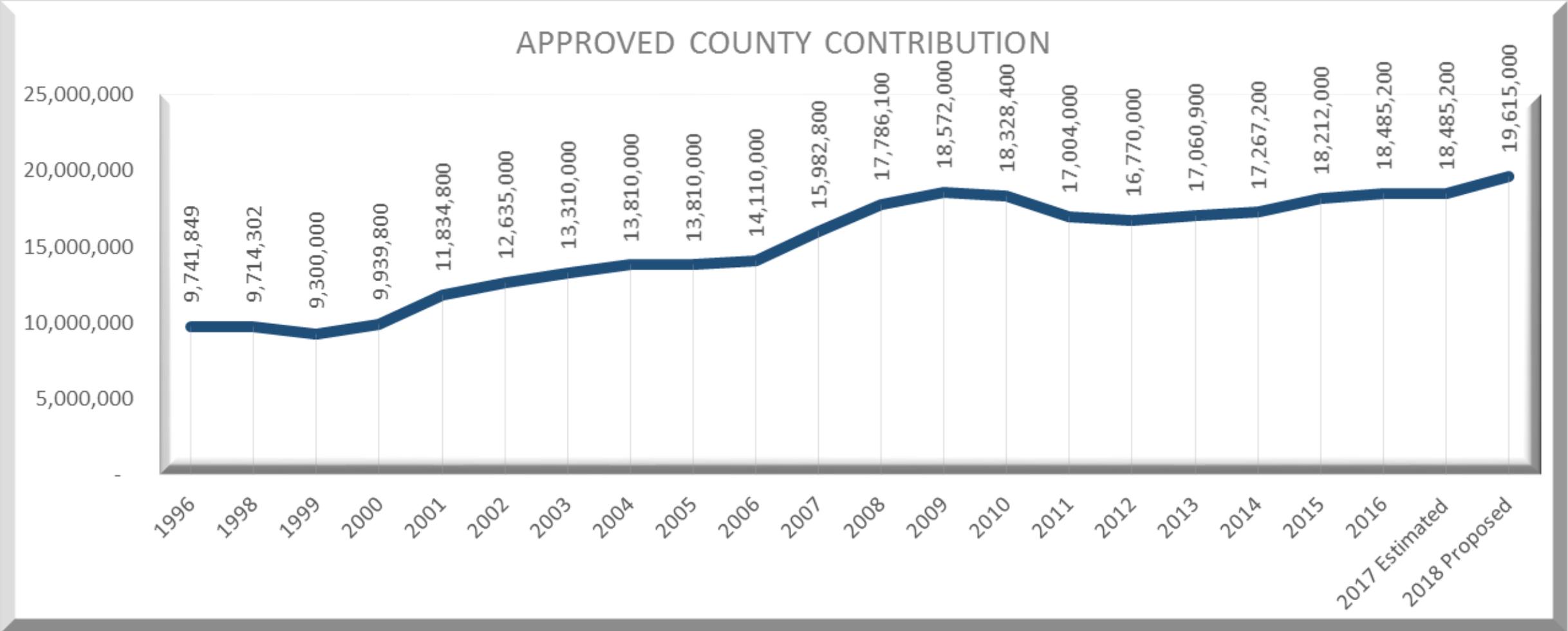
Memorial Library System – Approved Vs Actual



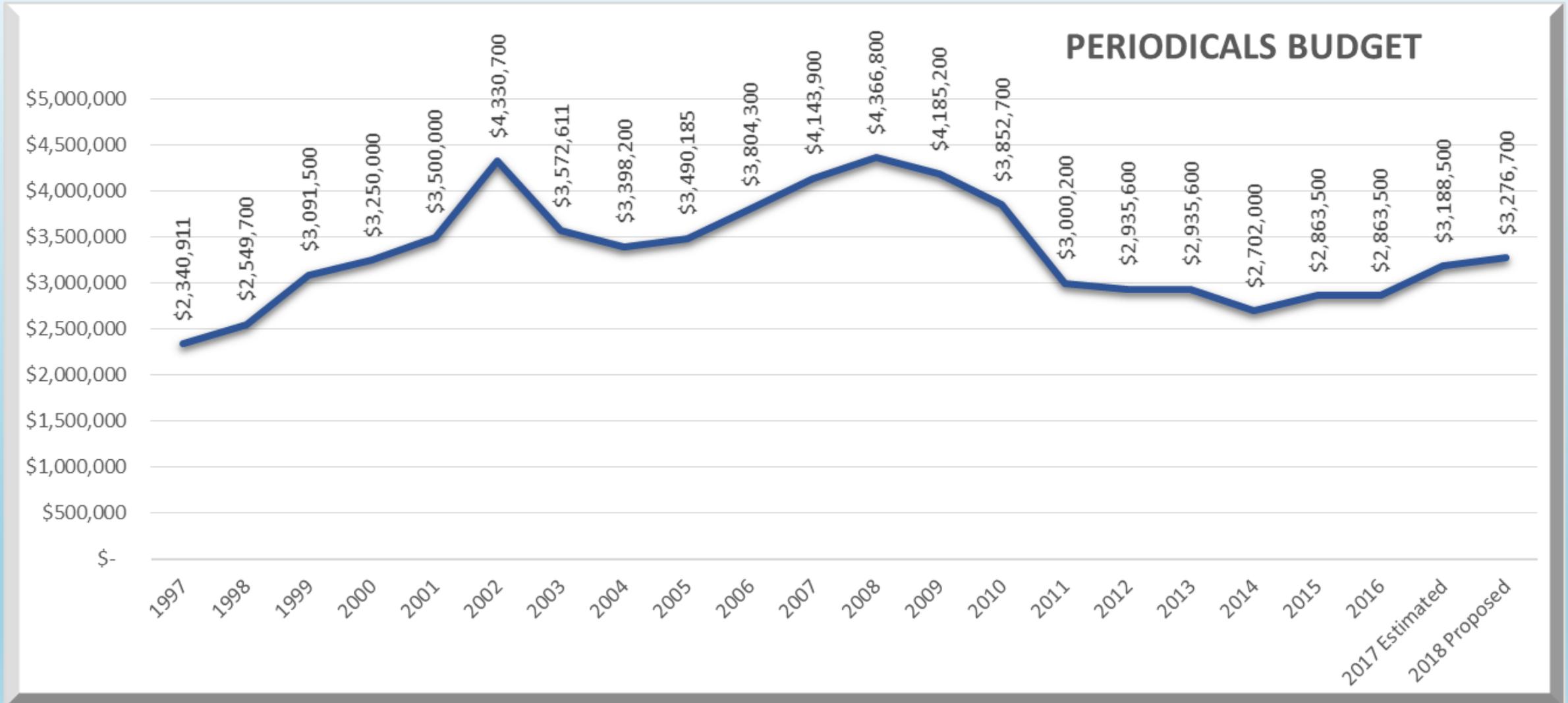
Funding - Memorial Library System



Memorial Library System – Approved County Contribution

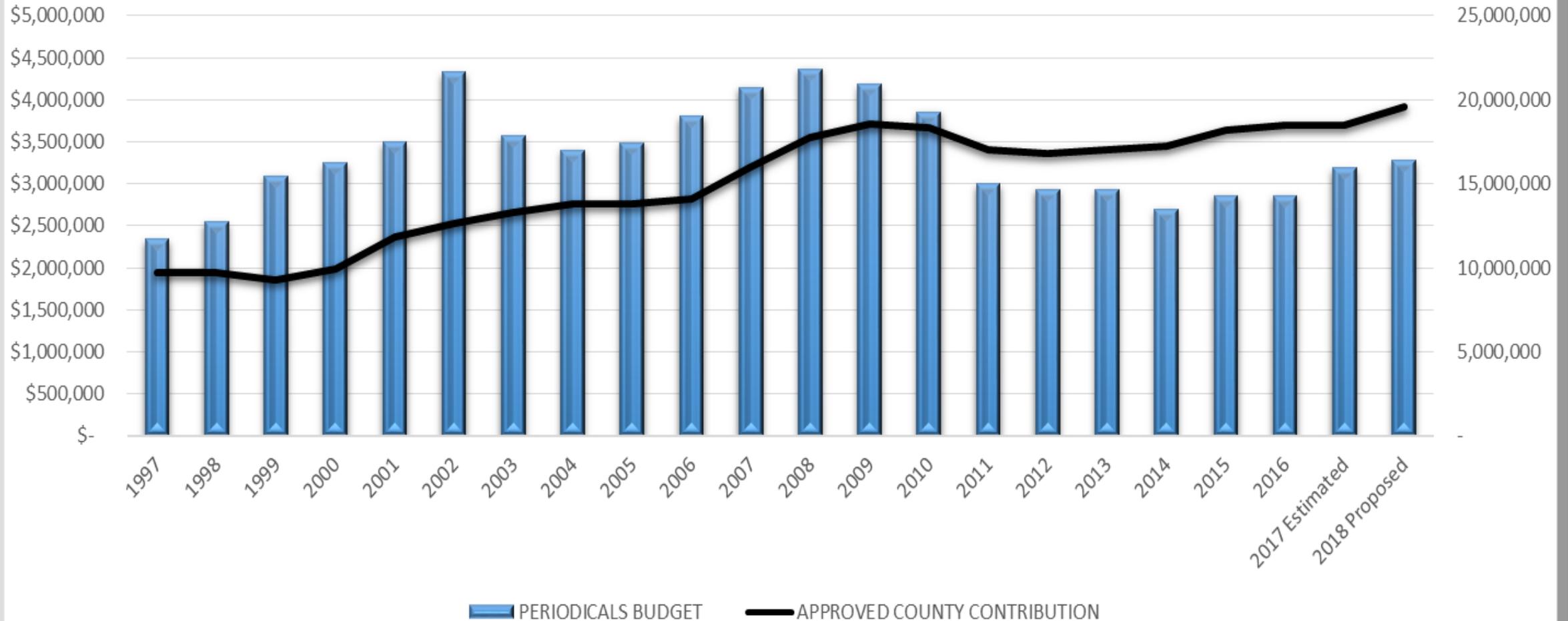


Memorial Library System - Periodicals



Funding - Memorial Library System

Periodicals vs Approved County Contribution

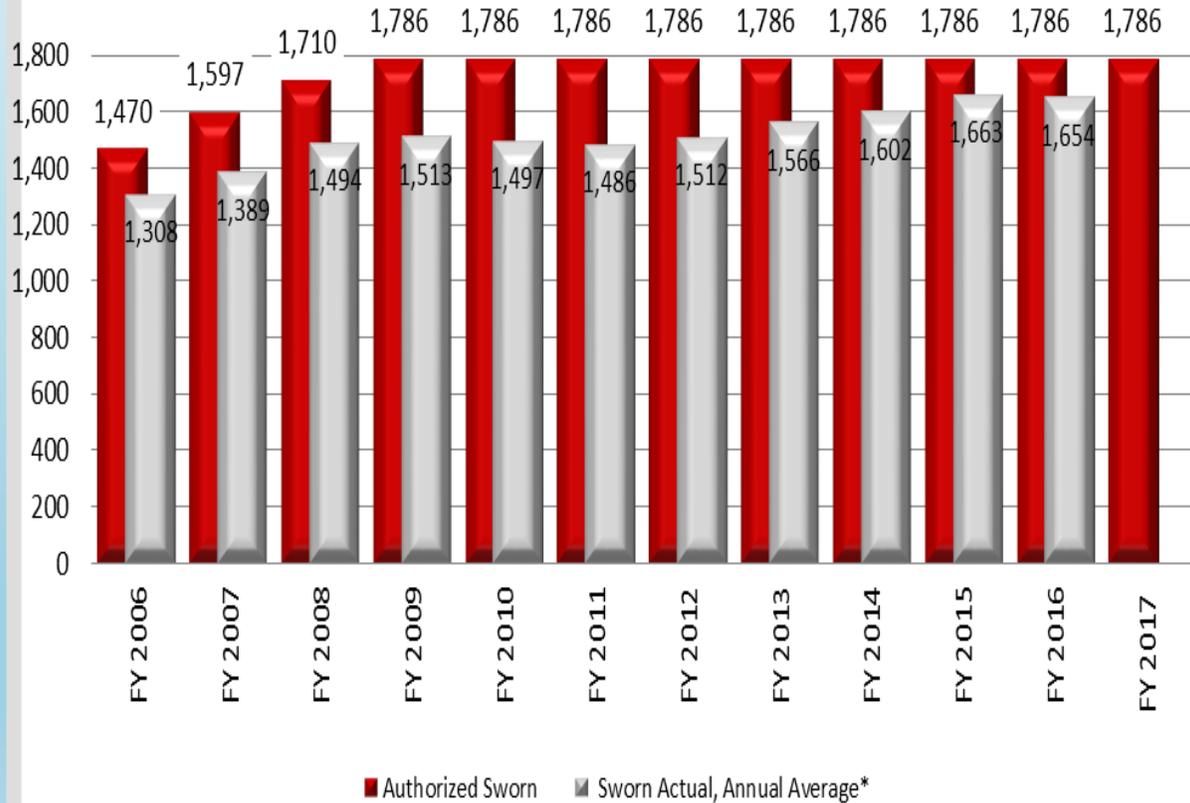


Public Safety

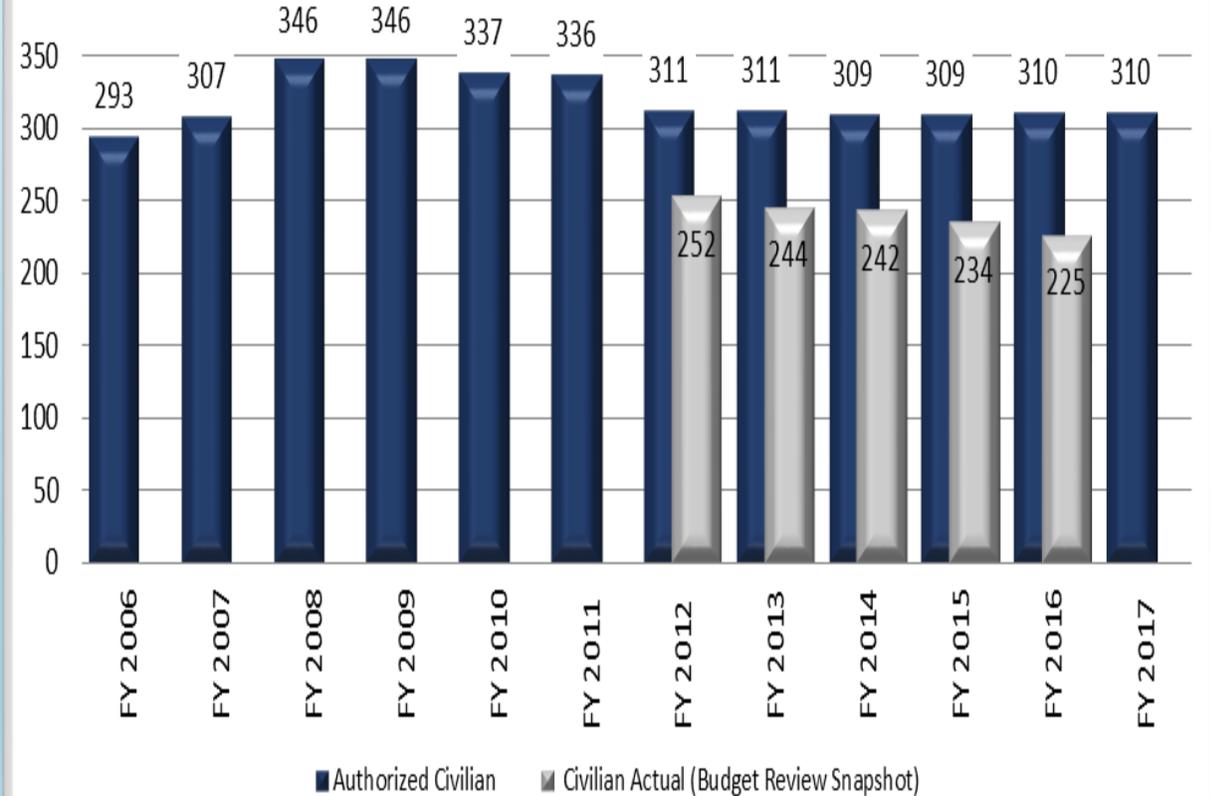


Staffing – Police Department

**Sworn Staffing Overview: Authorized and Actual
FY 2006 - FY 2017**

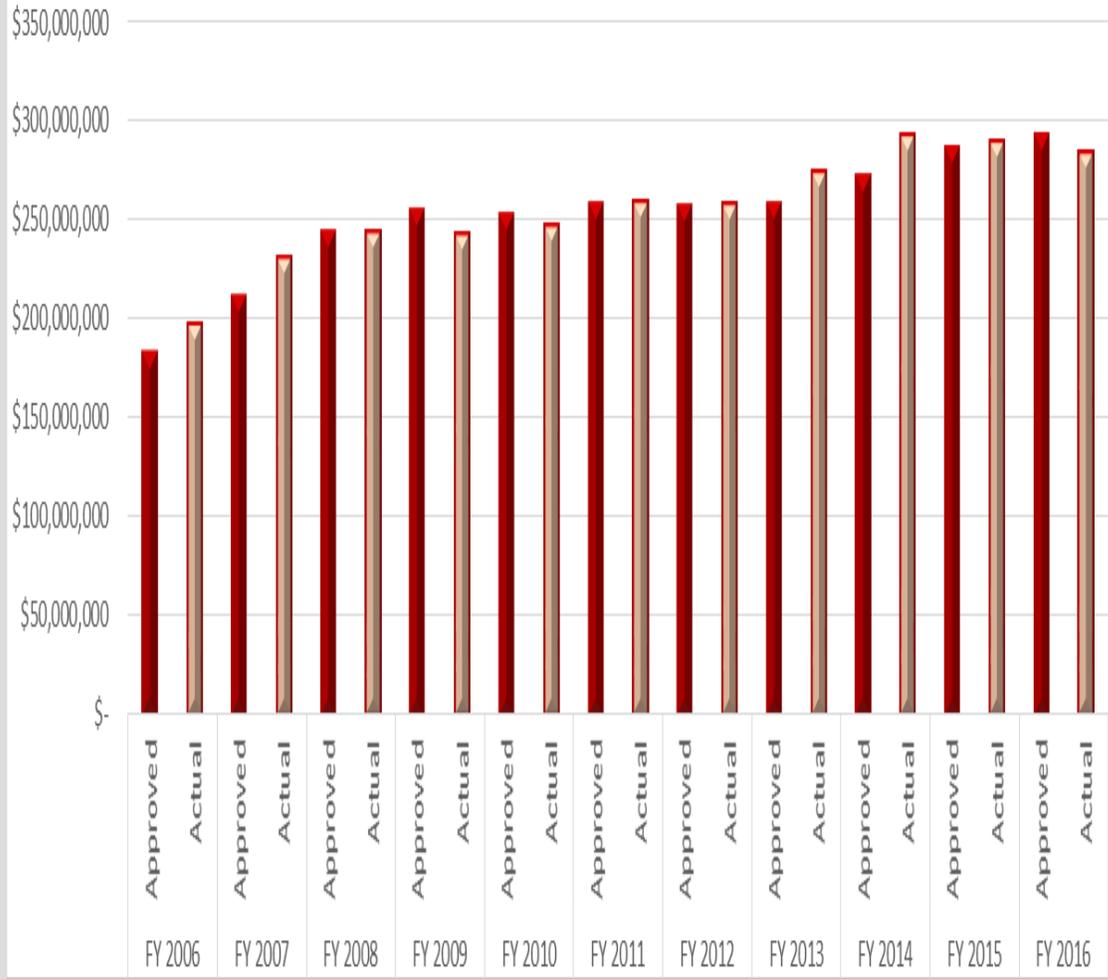


**Civilian Staffing Overview: Authorized and Actual
FY 2006 - FY 2017**

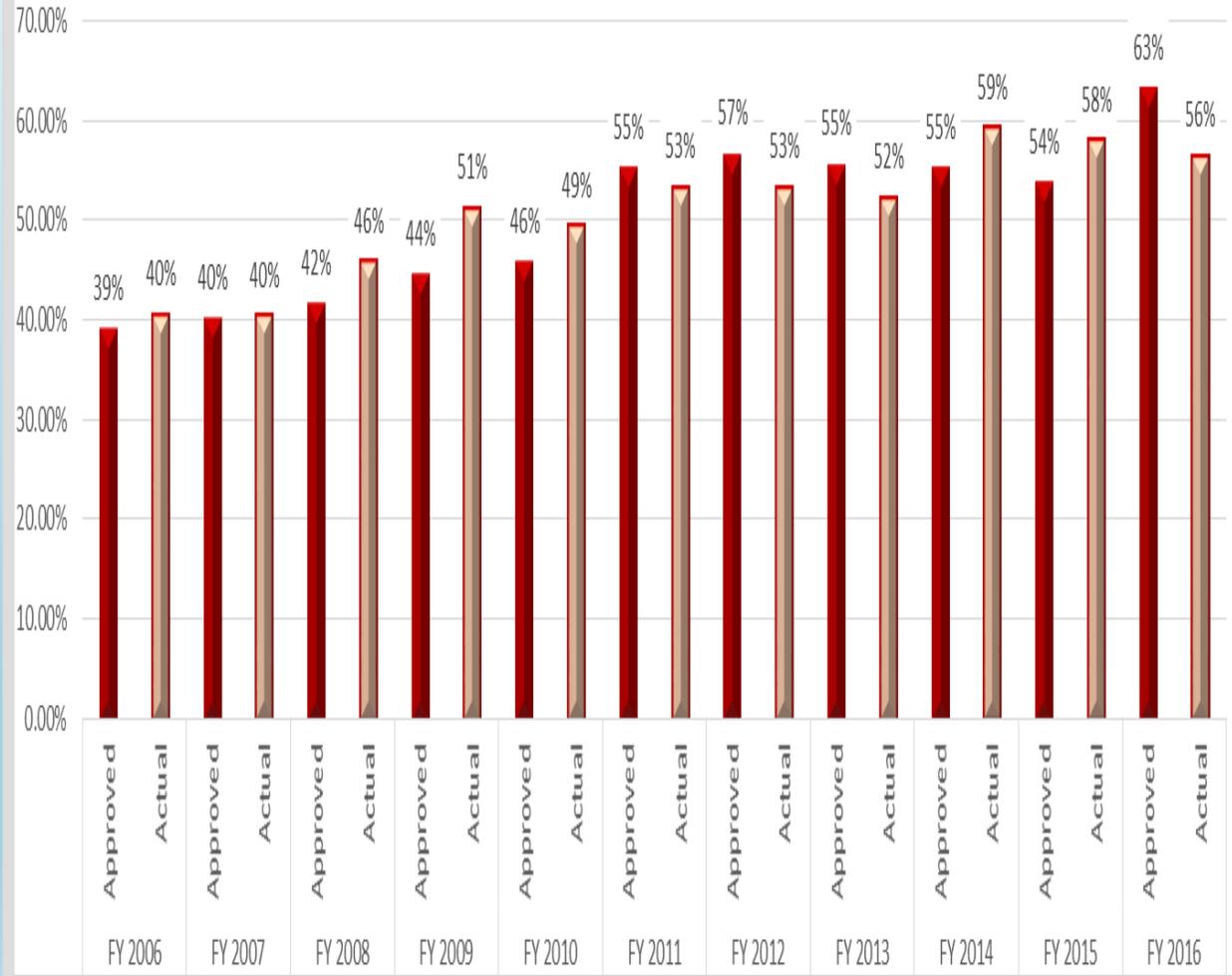


Budget and Fringe Rate - Police

Police Department General Fund Approved vs. Actual Expenditures



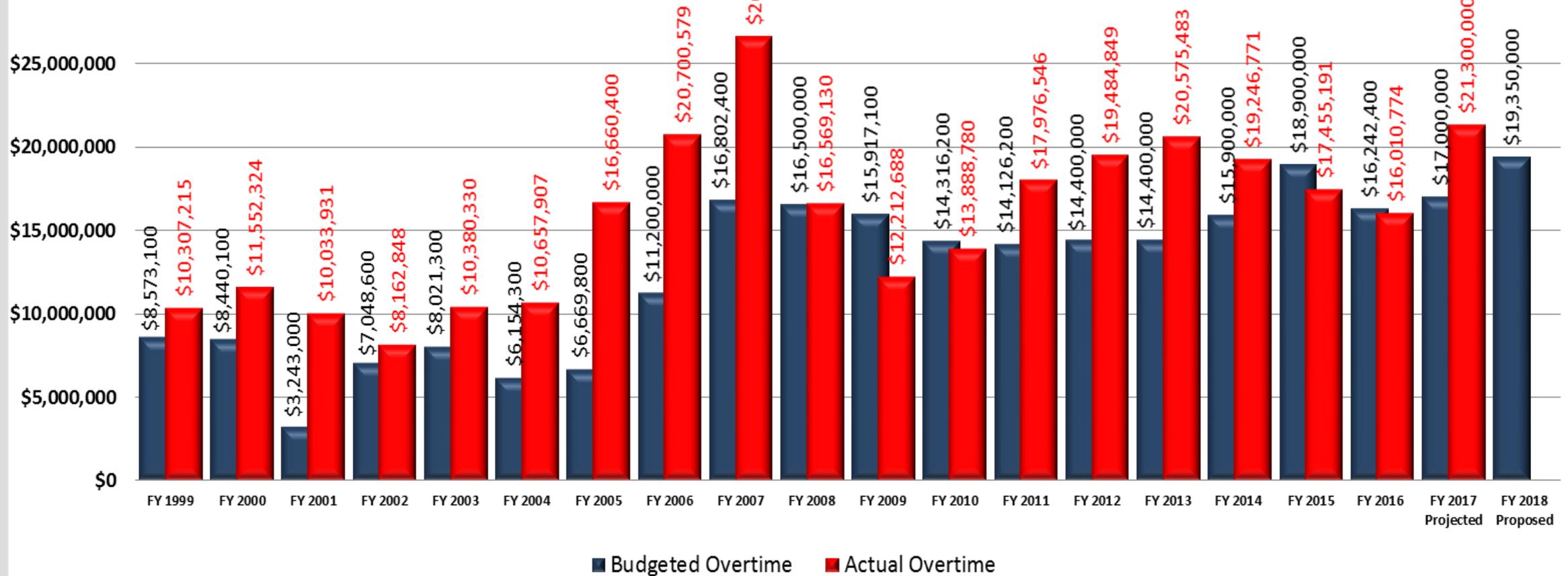
Police Department Fringe Rate



Overtime – Police Department

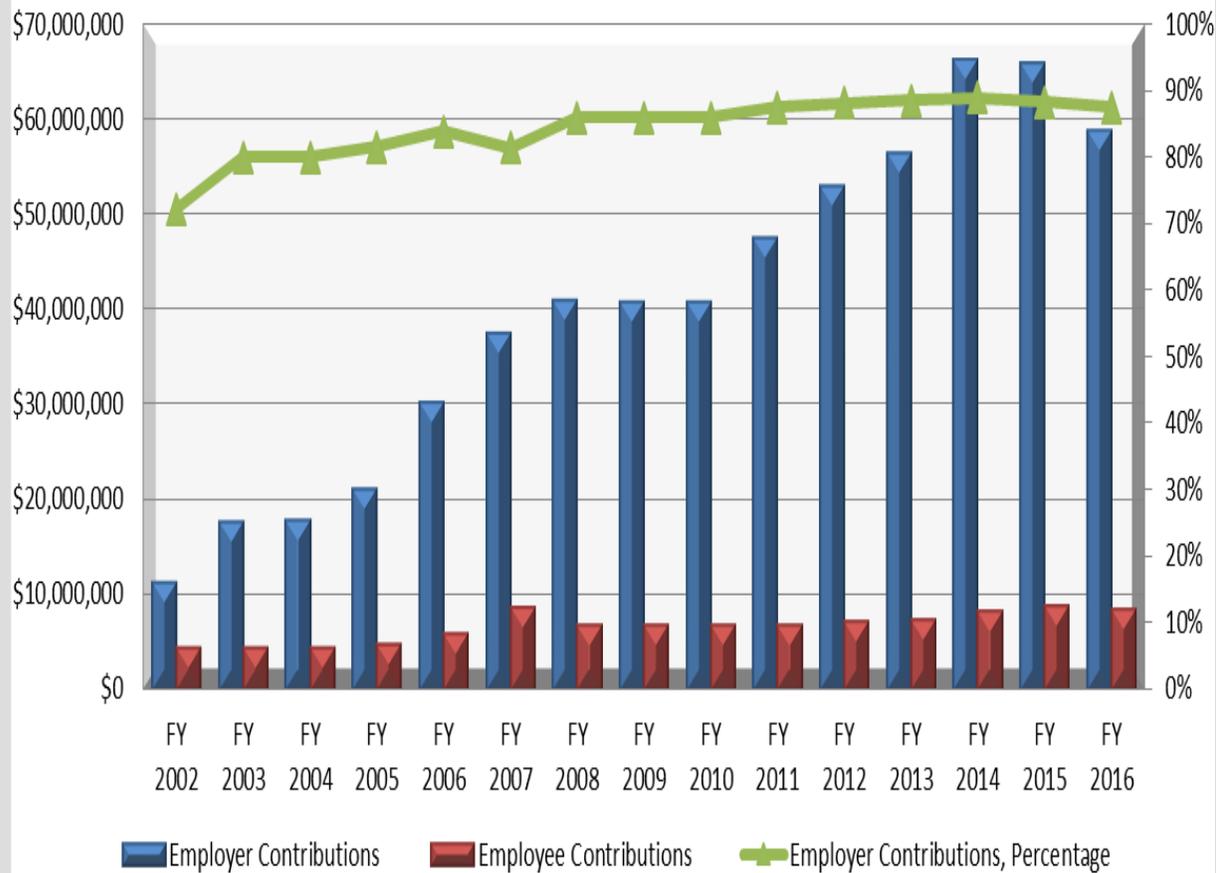
Police Department Budgeted vs. Actual Overtime Expenditures

FY 2004 - FY 2018 Proposed

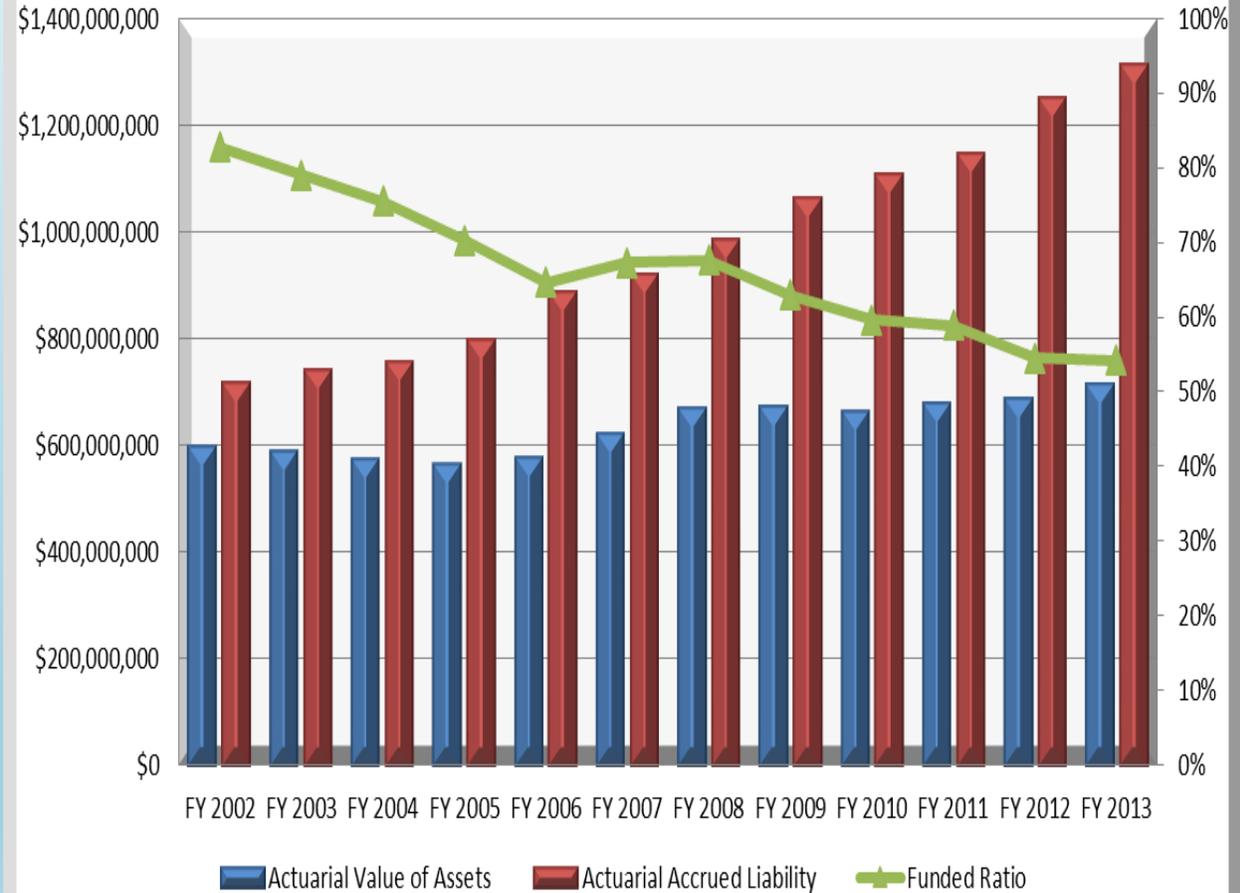


Comprehensive – Pension - Police

Police Comprehensive Pension Plan: Employee and Employer Contributions

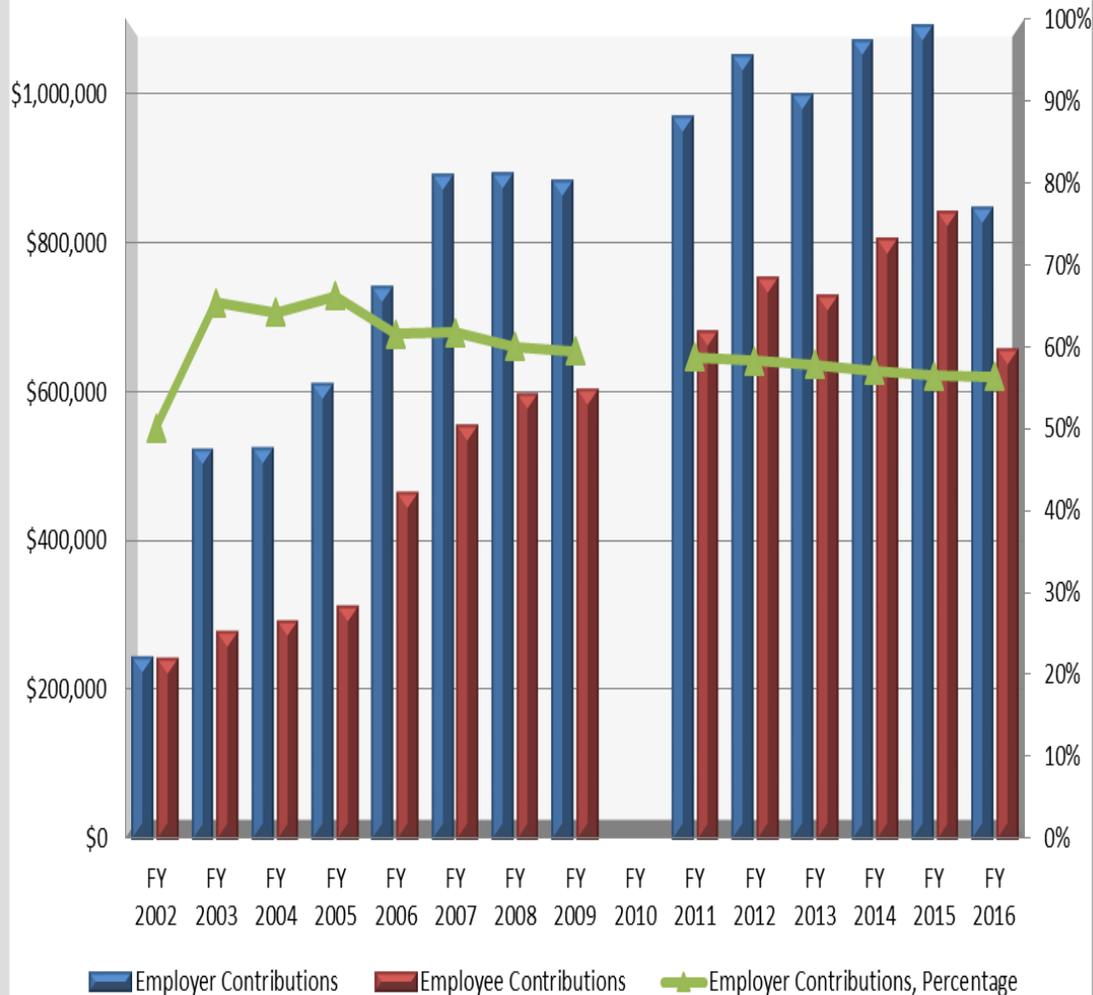


Police Comprehensive Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

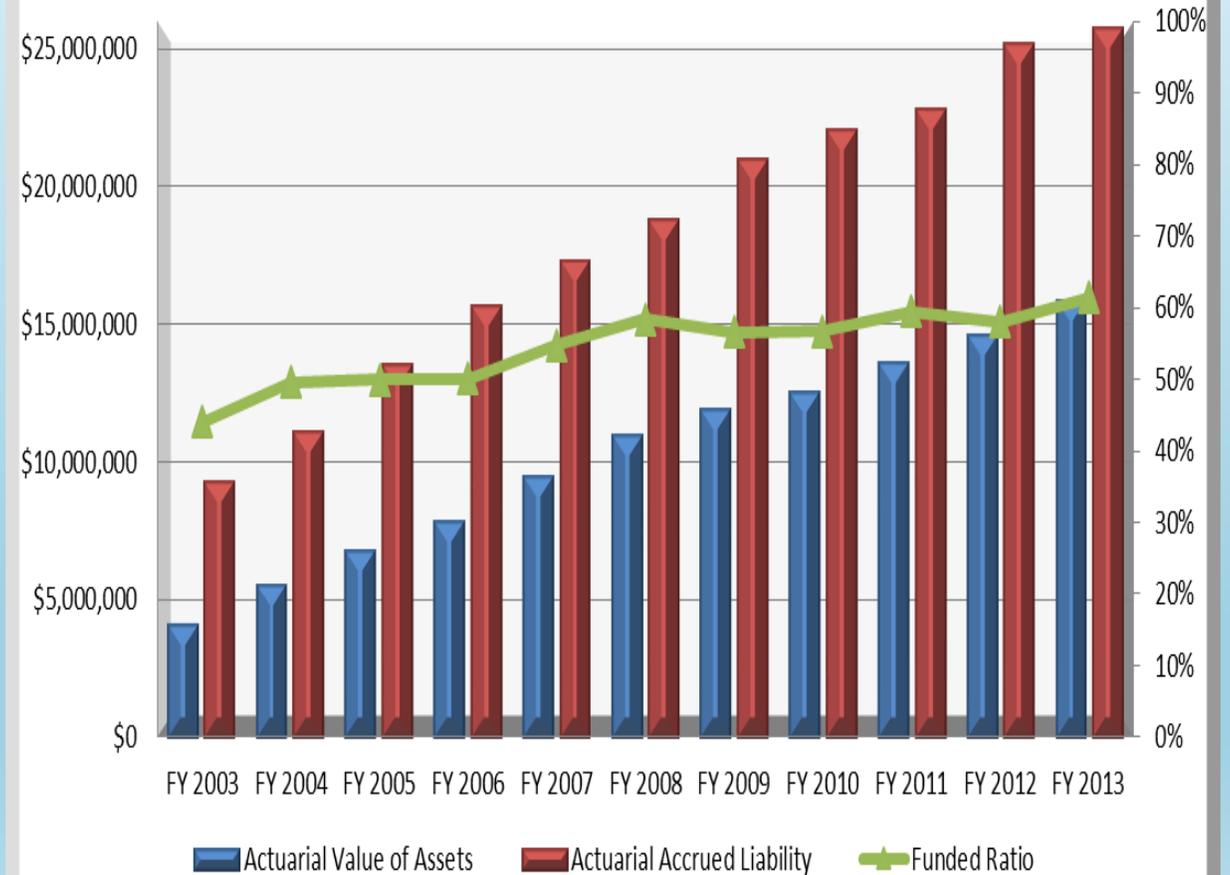


Supplemental – Pension Plan – Police Civilian

Police Civilian Supplemental Pension Plan: Employee and Employer Contributions

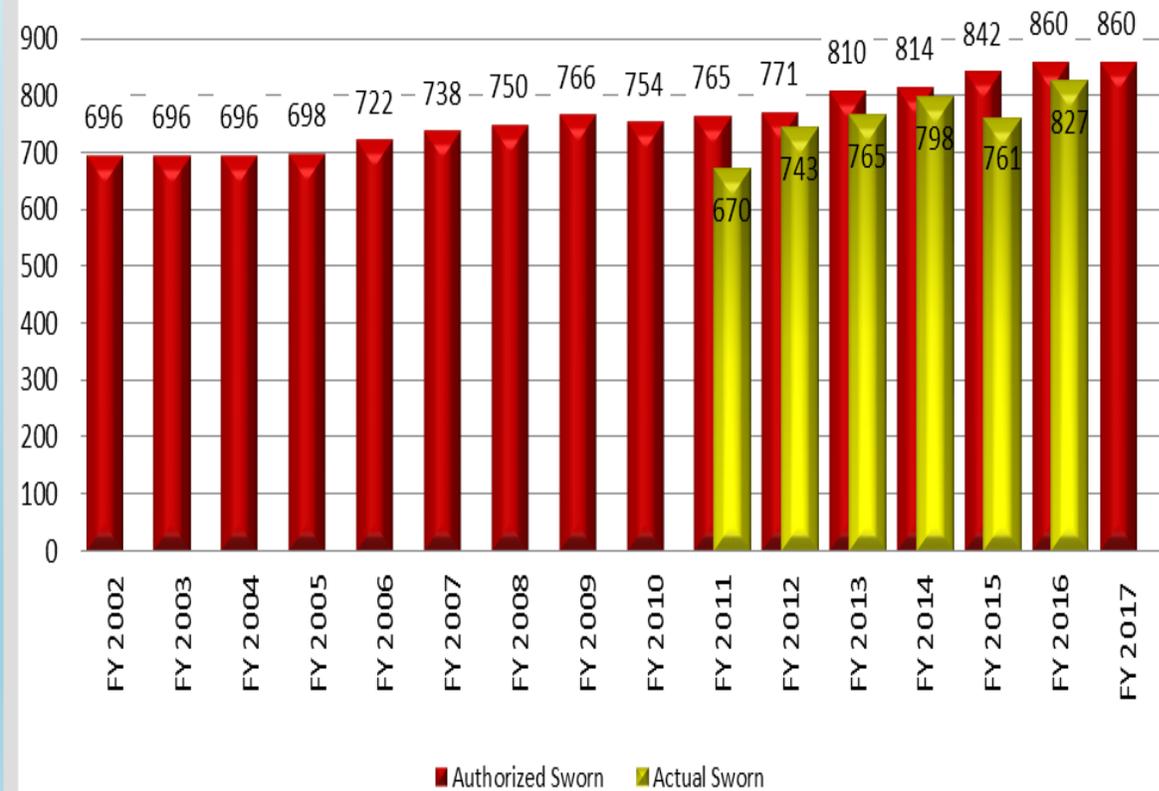


Police Civilian Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

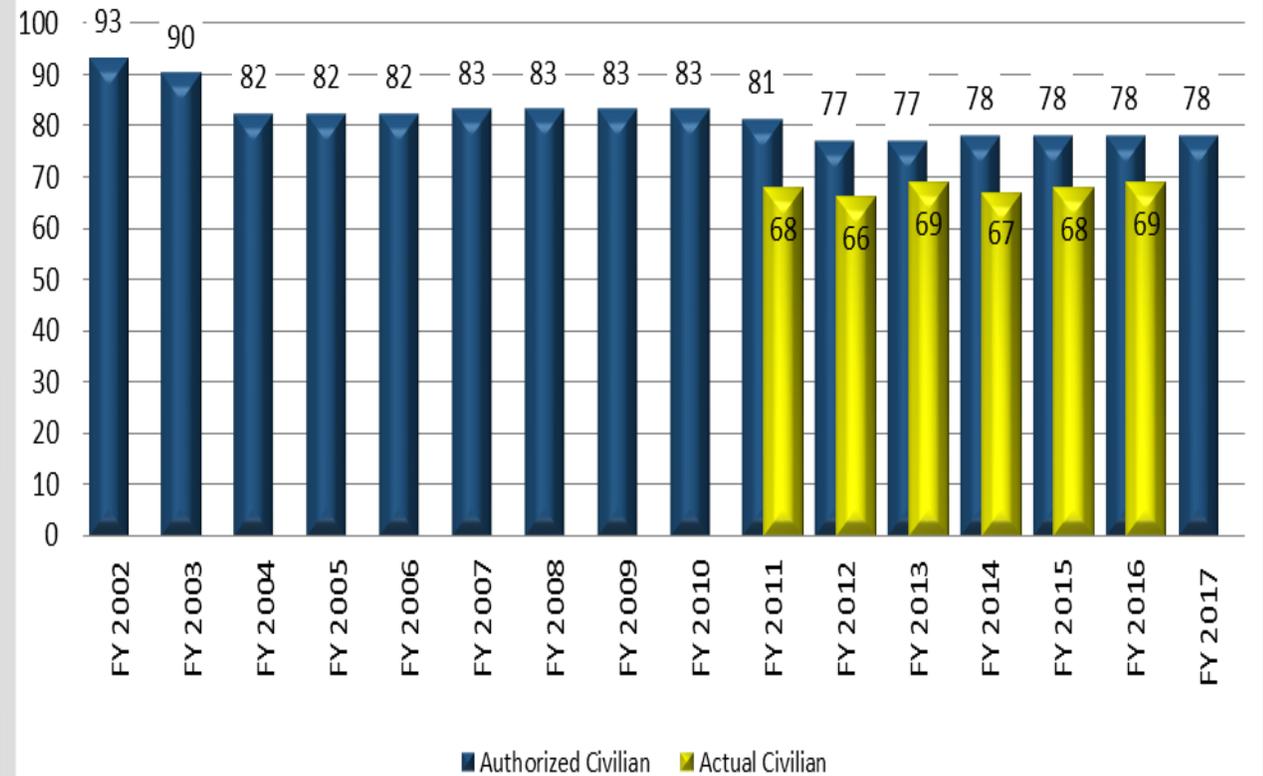


Staffing – Fire/EMS

**Sworn Staffing Overview: Authorized and Actual
FY 2002 - FY 2017**

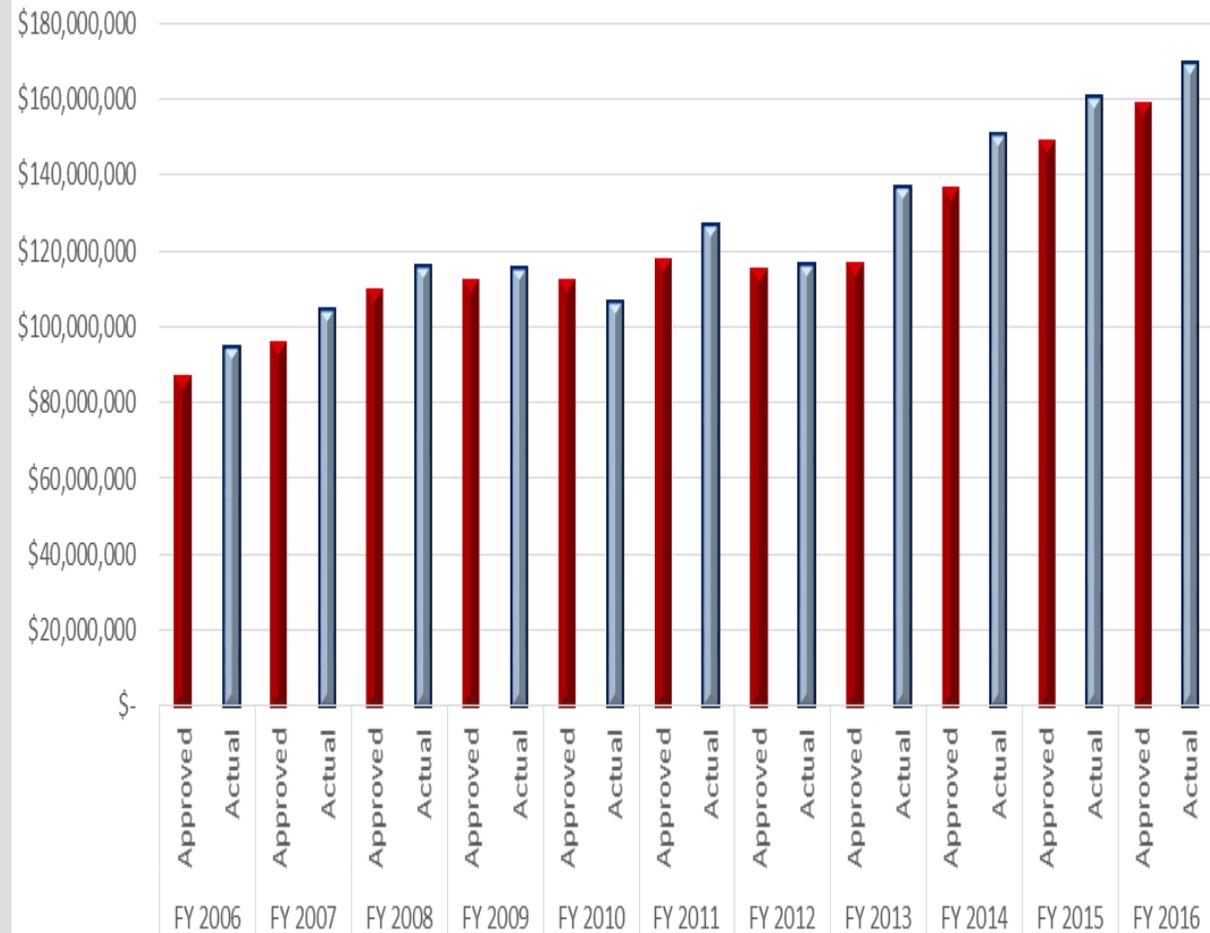


**Civilian Staffing Overview: Authorized and Actual
FY 2002 - FY 2017**

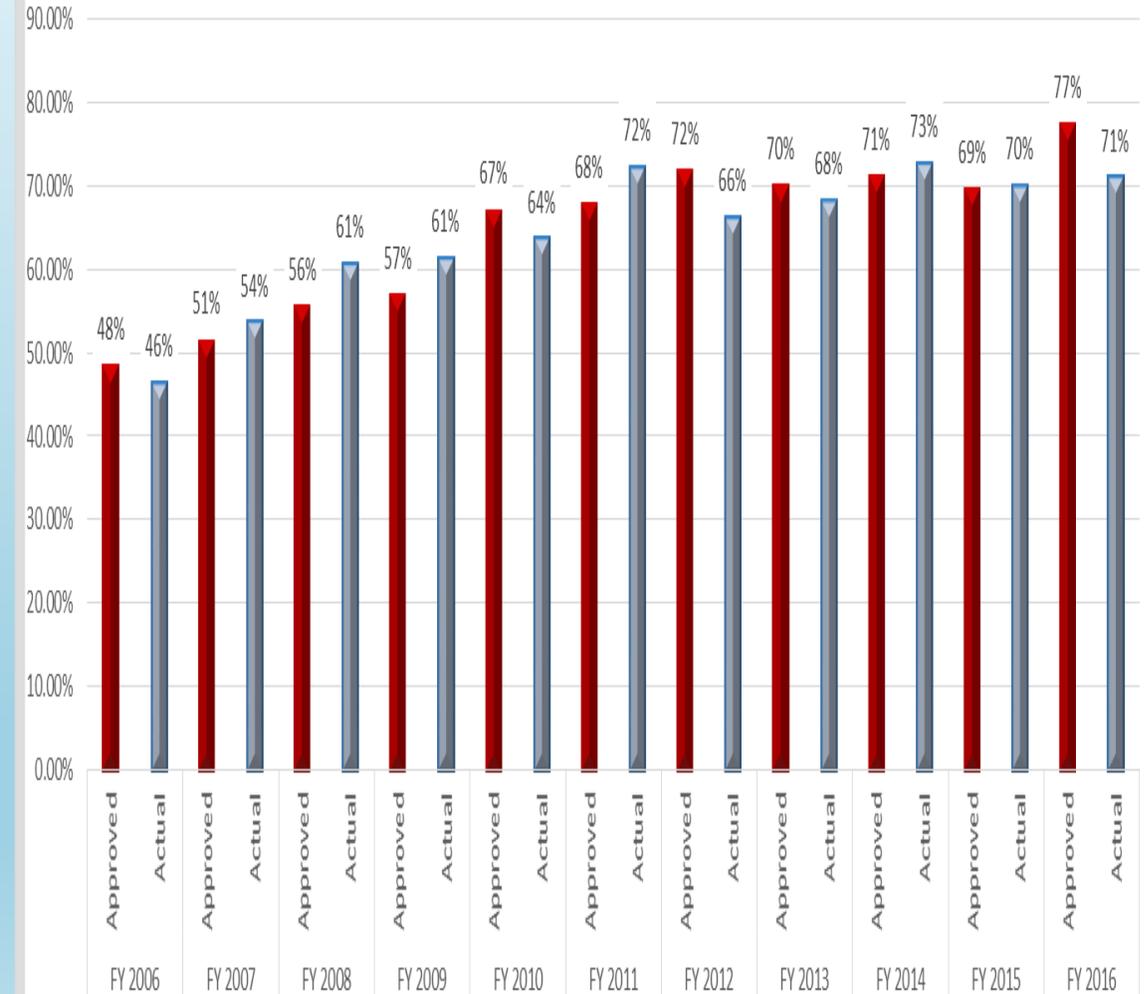


Budget and Fringe Rate – Fire/EMS

Fire/EMS Department General Fund
Approved vs. Actual Expenditures

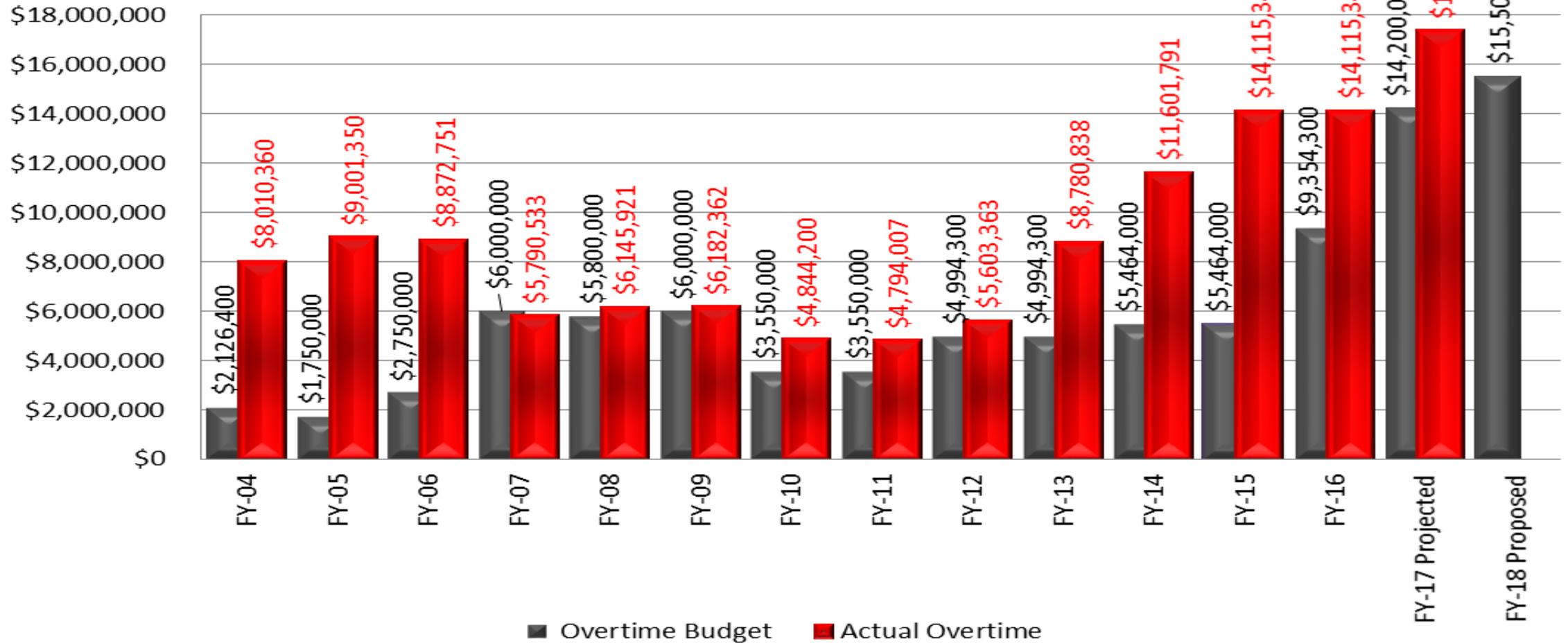


Fire/EMS Department Fringe Rate



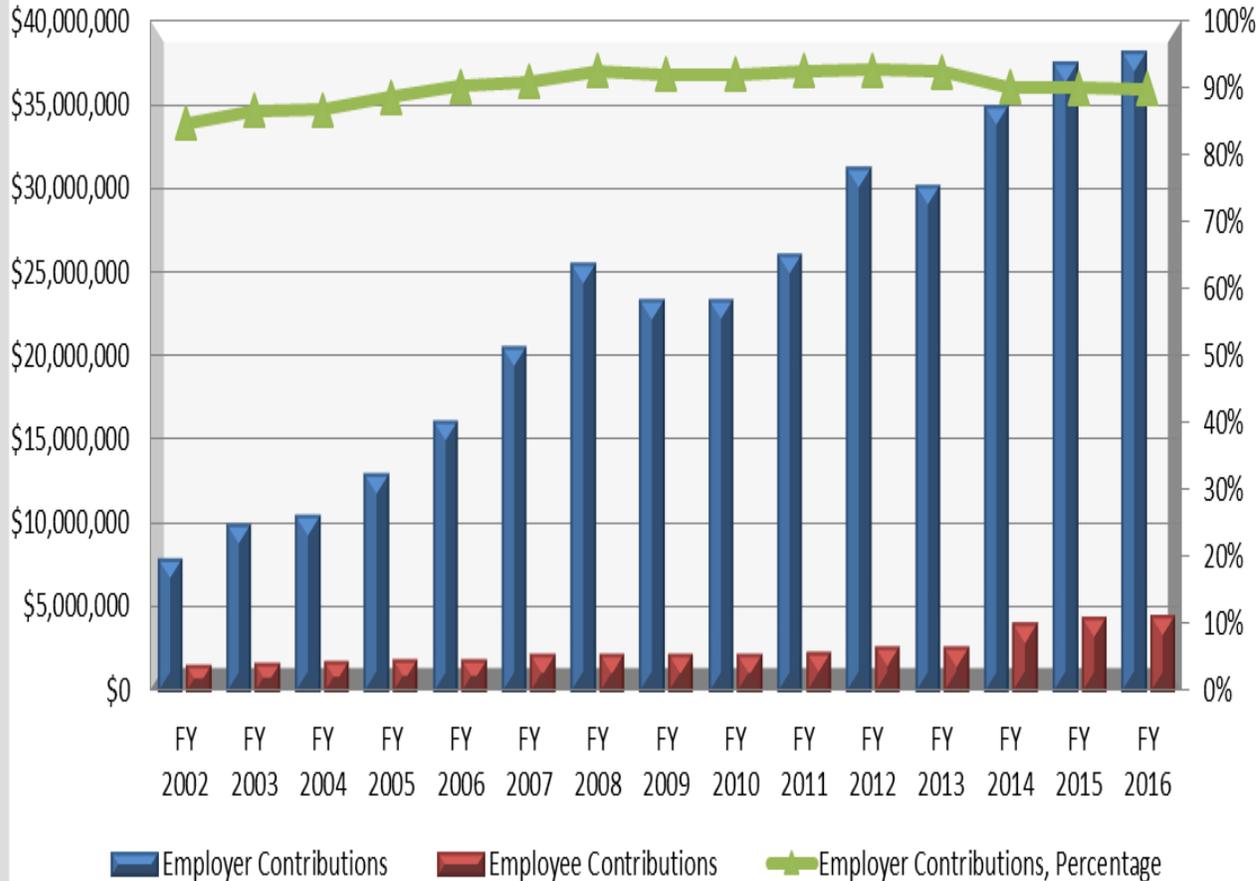
Overtime - Fire/EMS

Fire EMS Overtime

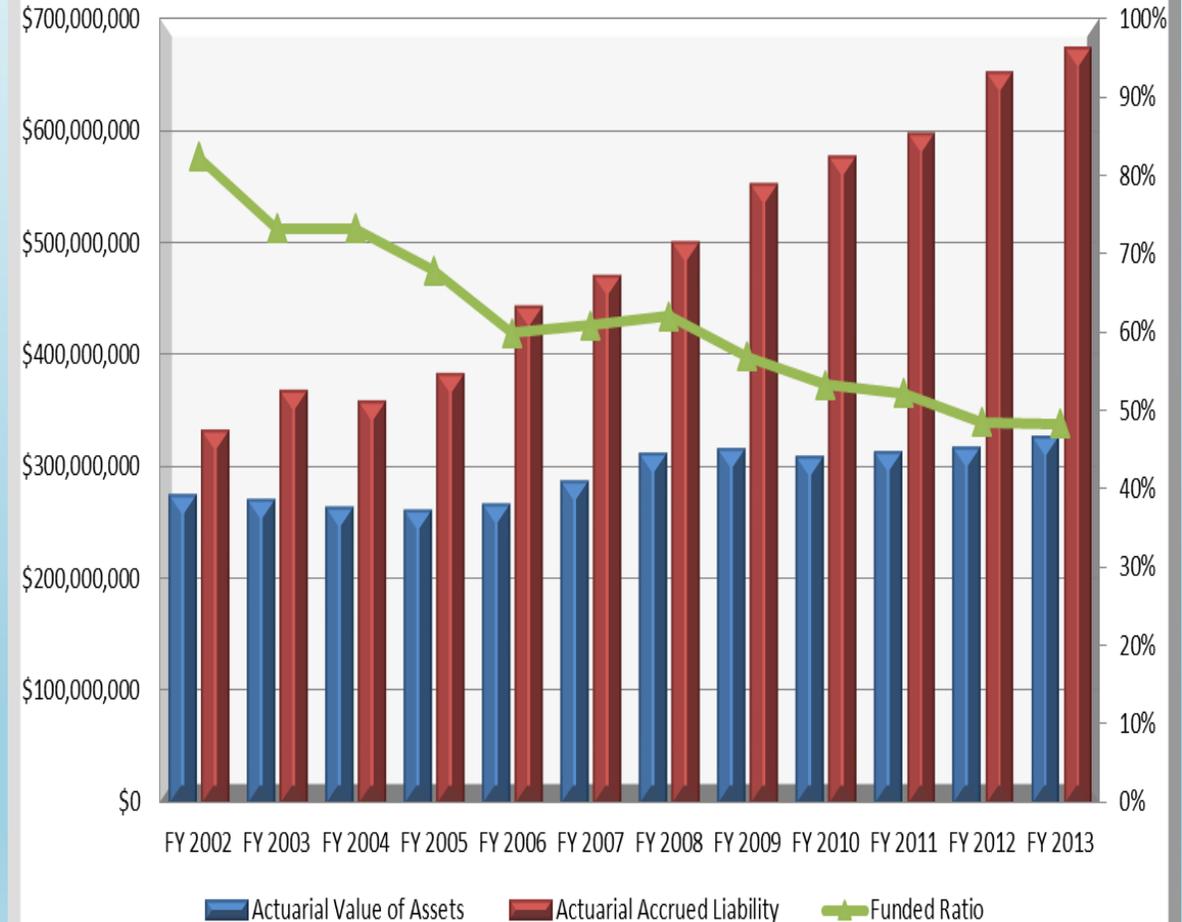


Comprehensive – Pension – Fire/EMS

Fire Comprehensive Pension Plan: Employee and Employer Contributions

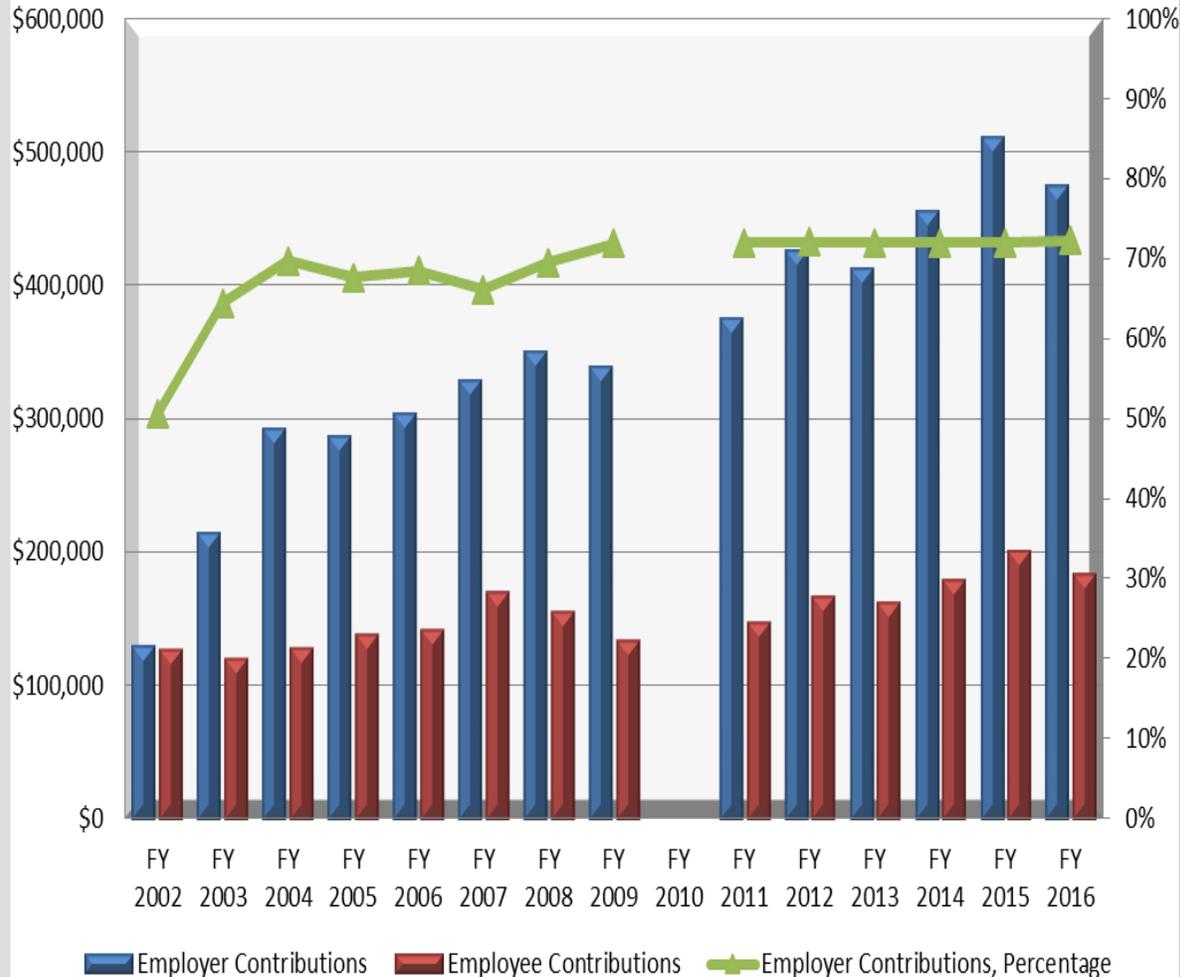


Fire Comprehensive Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

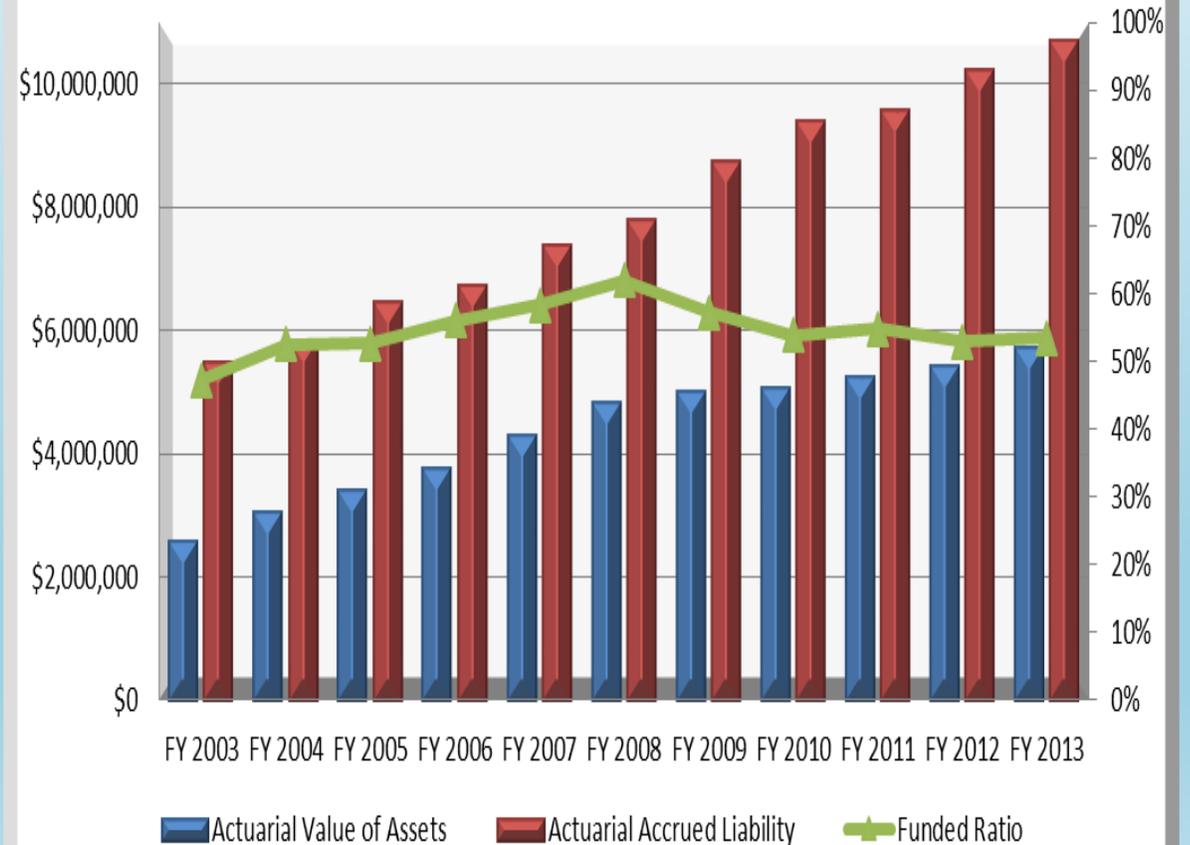


Supplemental – Pension Plan – Fire Civilian

Fire Civilian Supplemental Pension Plan: Employee and Employer Contributions

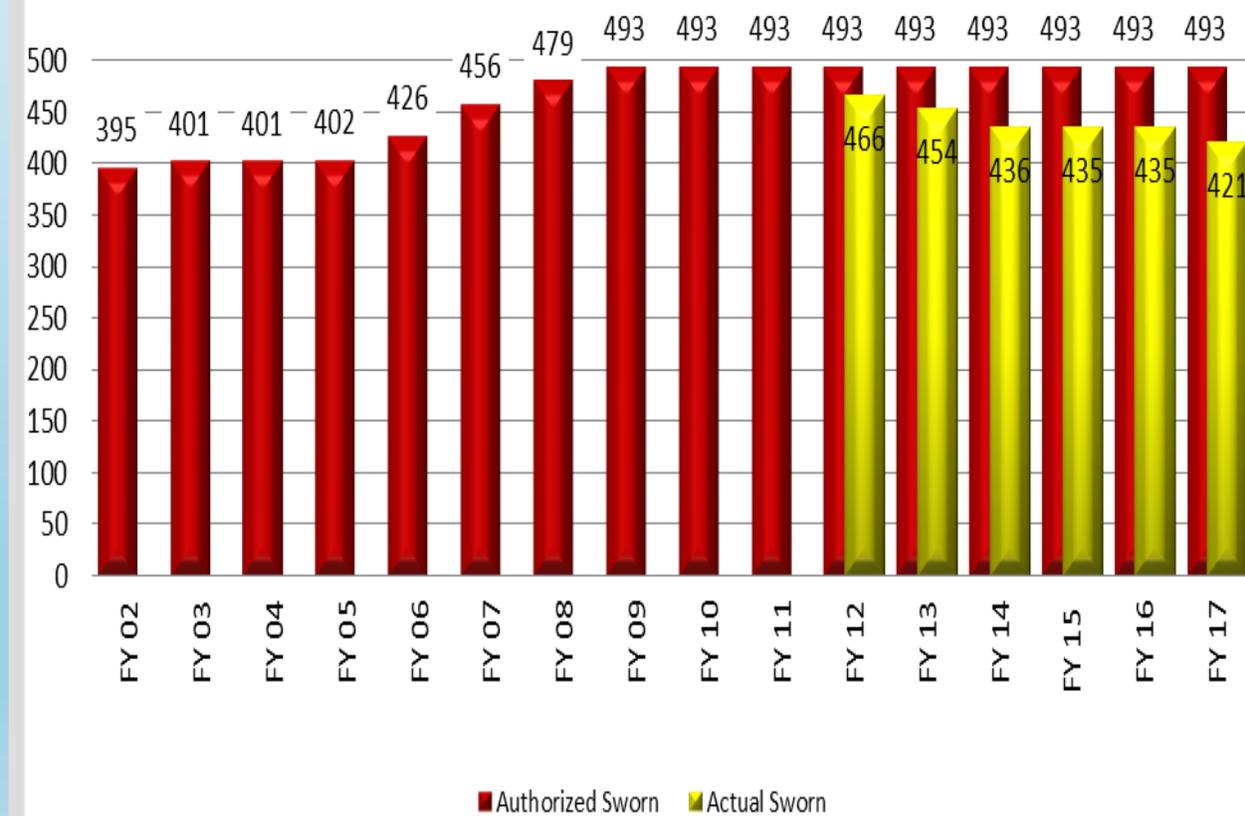


Fire Civilian Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

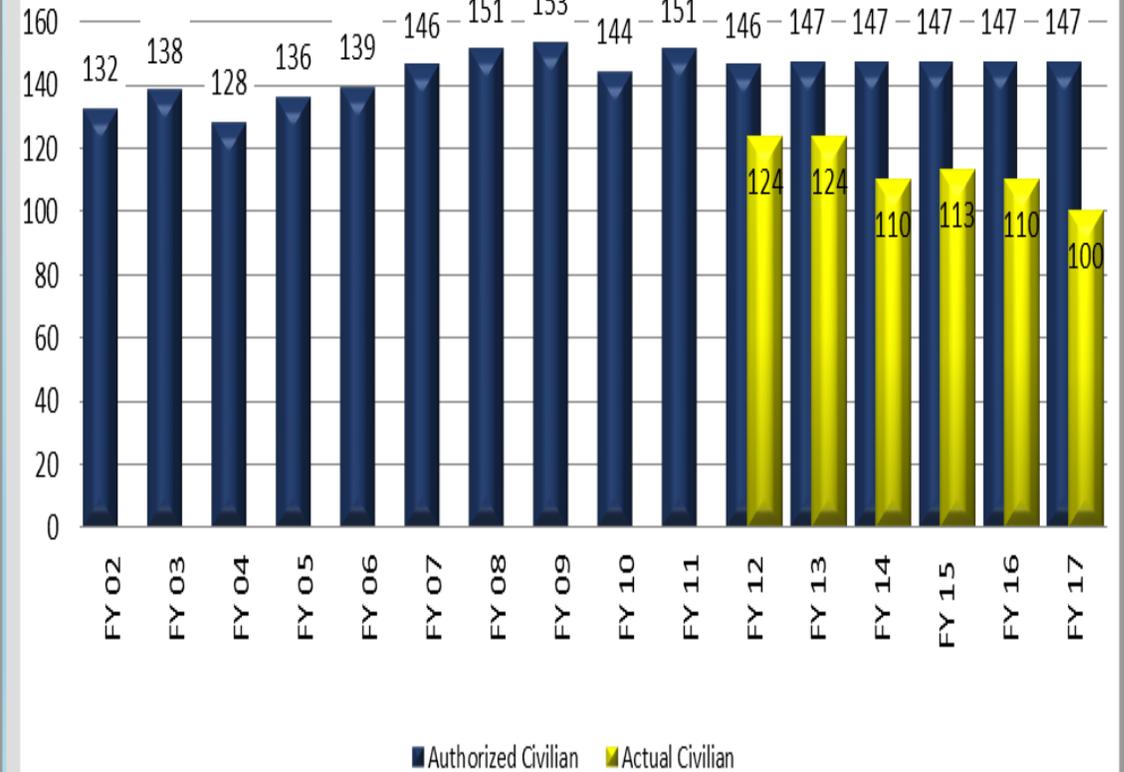


Staffing – Corrections

Sworn Staffing Overview: Authorized and Actual FY 2002 - FY 2018 Proposed

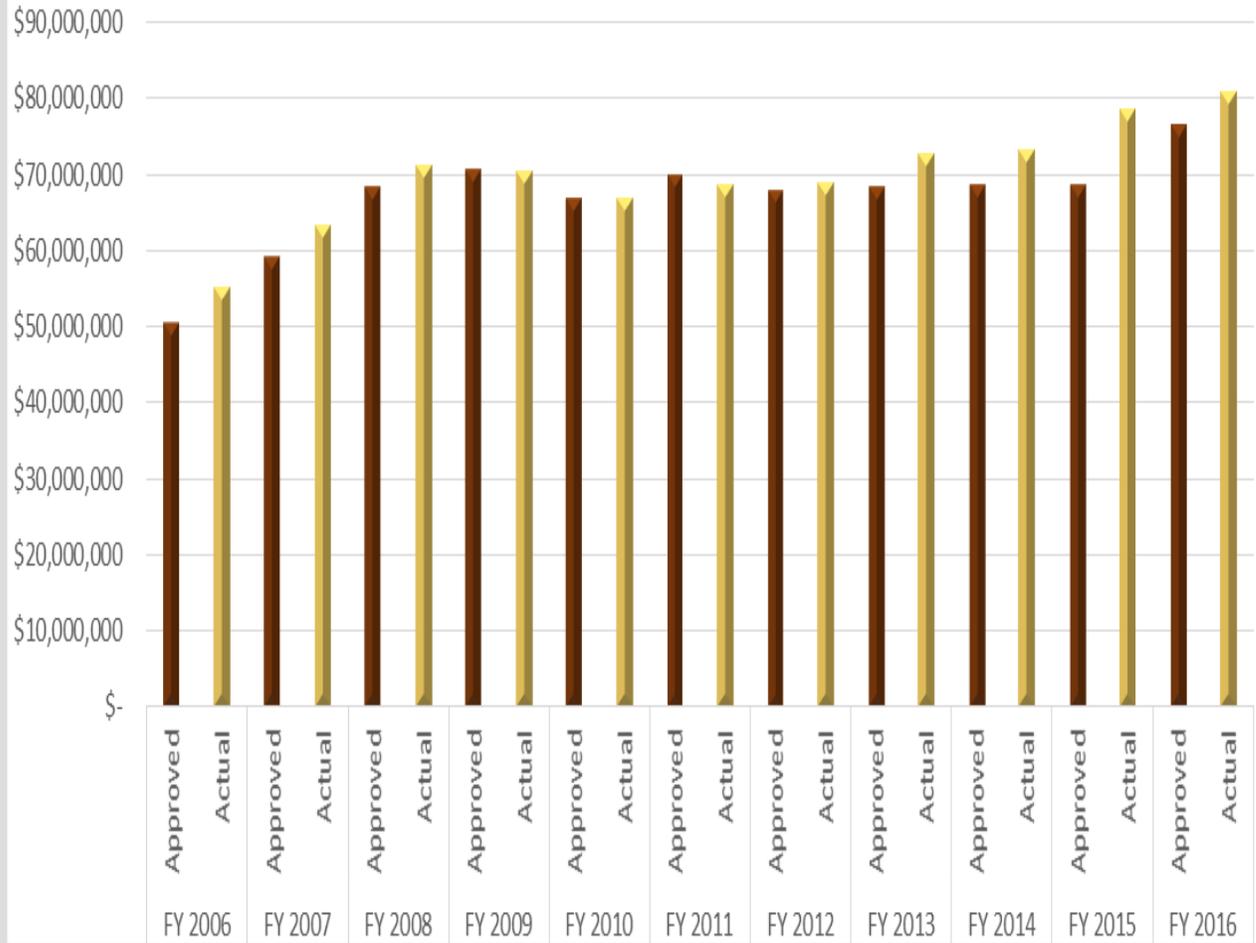


Civilian Staffing Overview: Authorized and Actual FY 2002 - FY 2018 Proposed

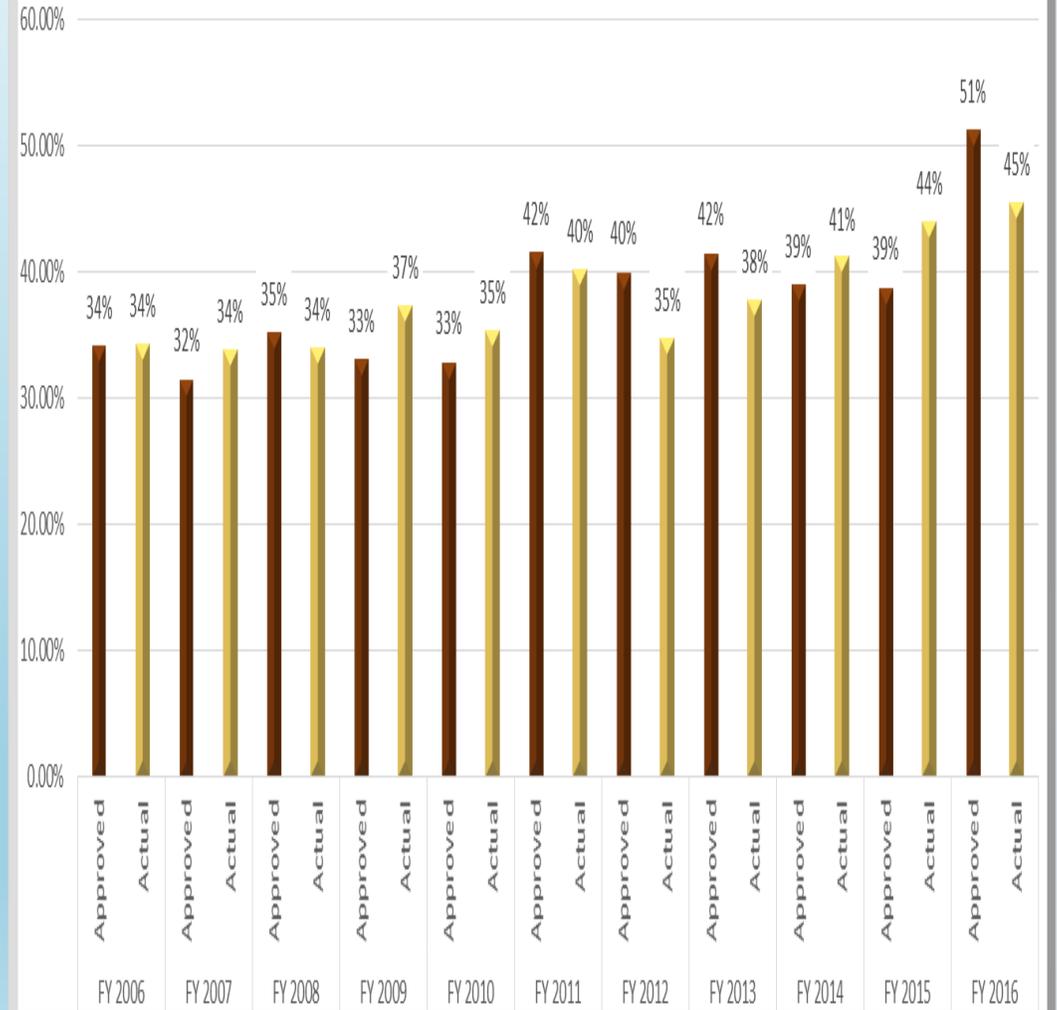


Budget and Fringe Rate - Corrections

Department of Corrections General Fund Approved vs. Actual Expenditures

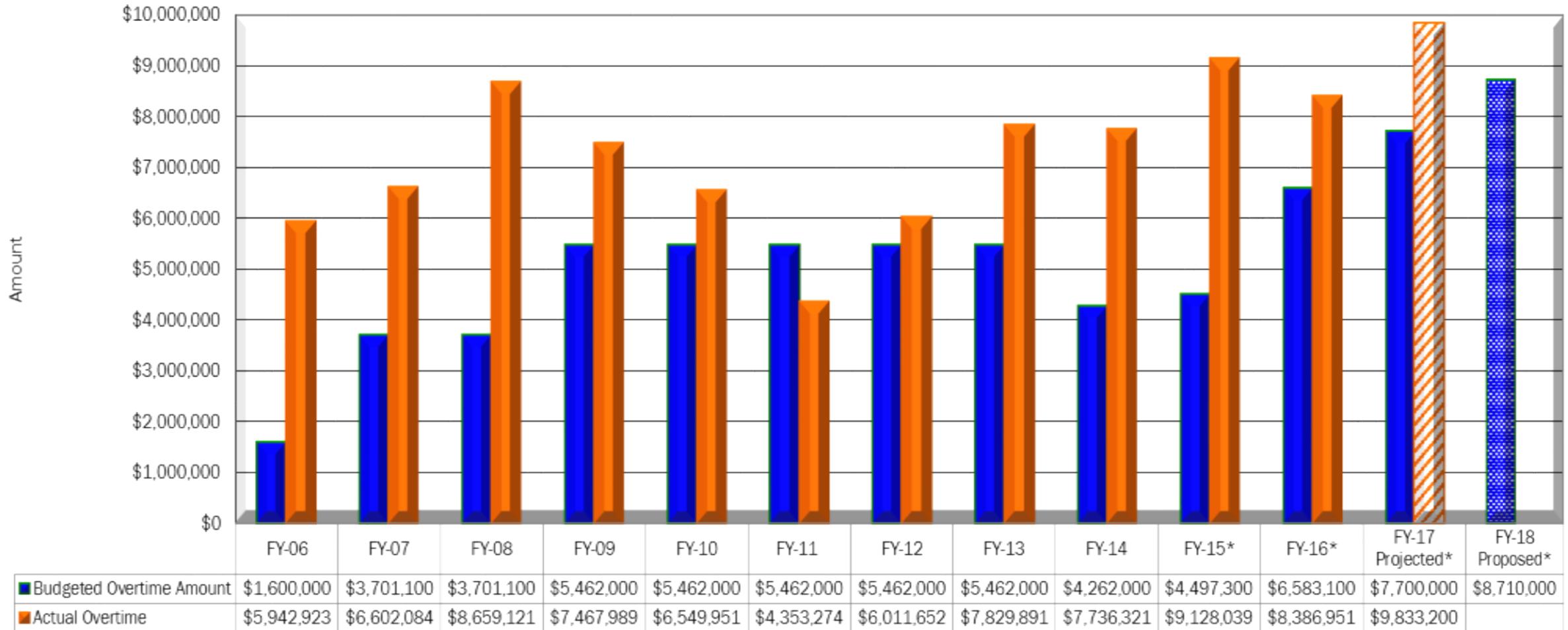


Department of Corrections Fringe Rate



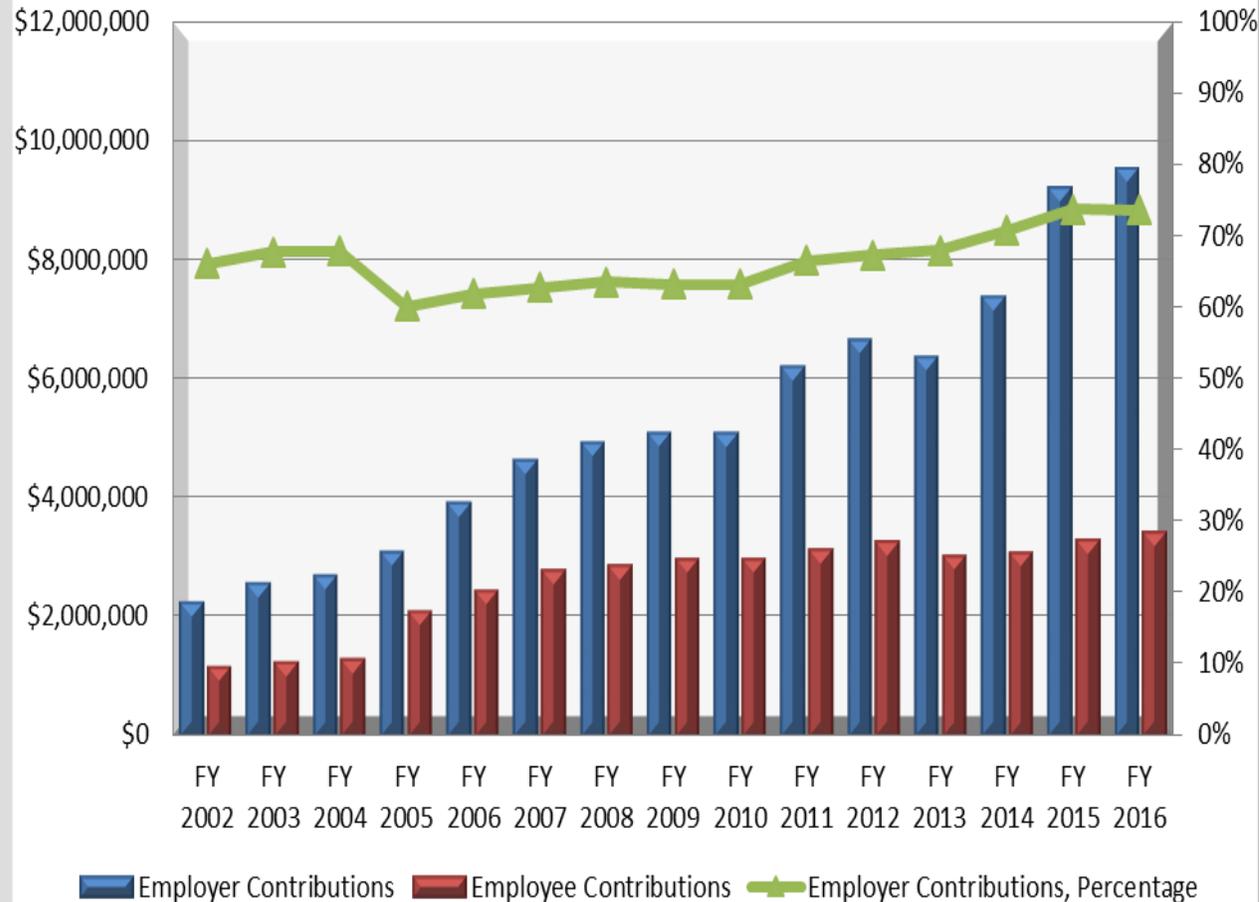
Overtime – Department of Corrections

Department of Corrections
Overtime

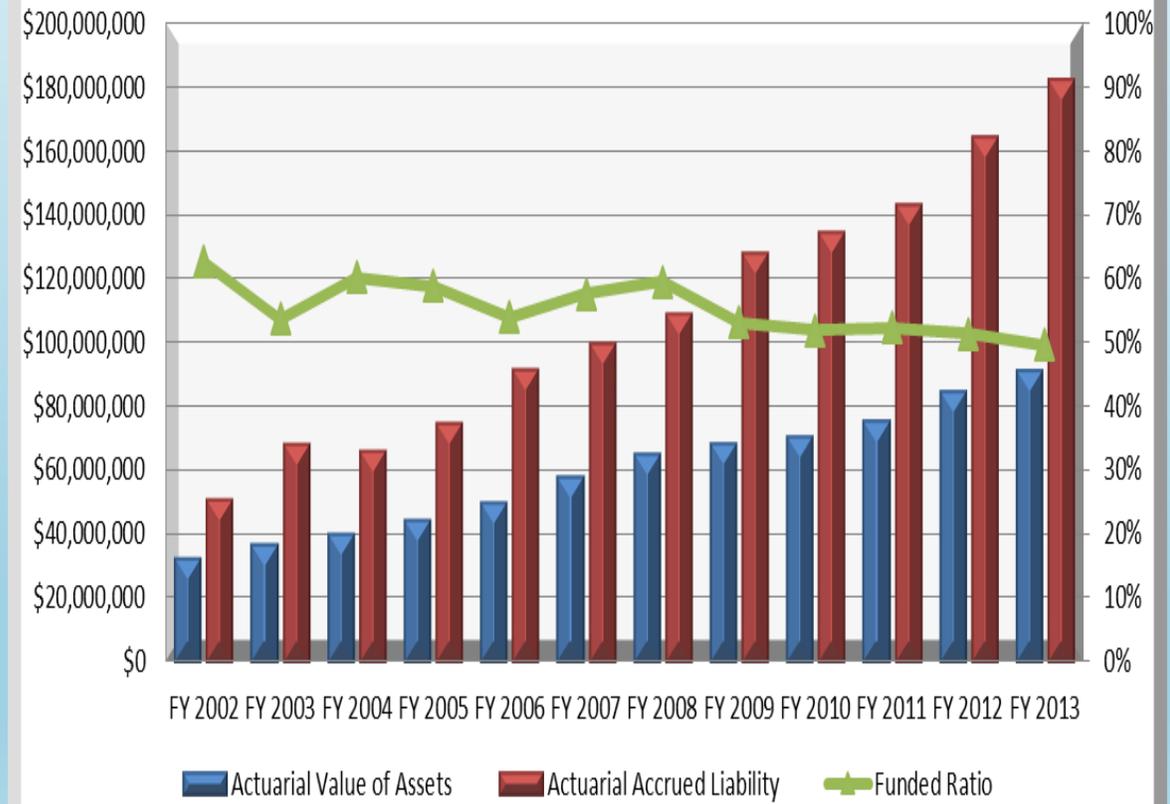


Comprehensive – Pension - Corrections

Correctional Officers' Comprehensive Pension Plan: Employee and Employer Contributions

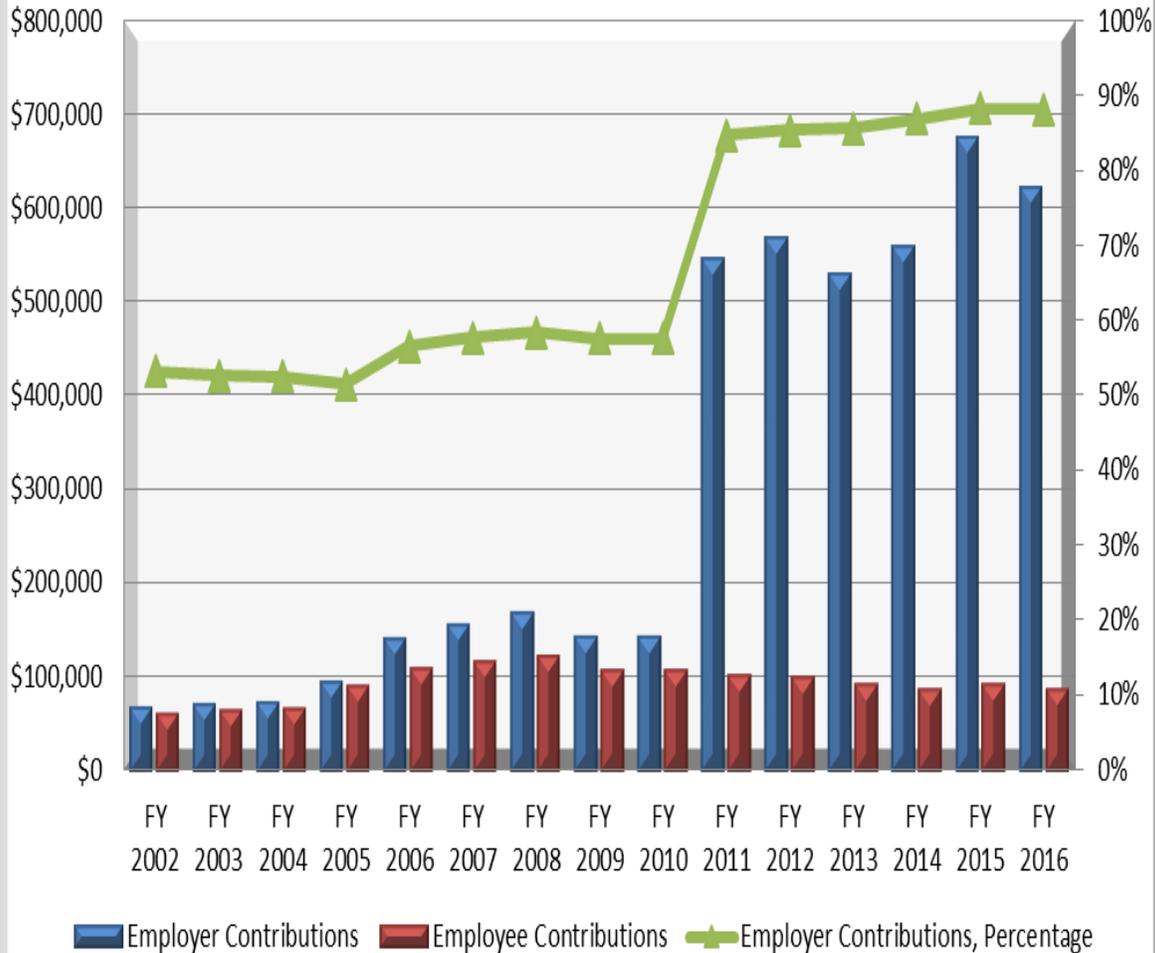


Correctional Officers' Comprehensive Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

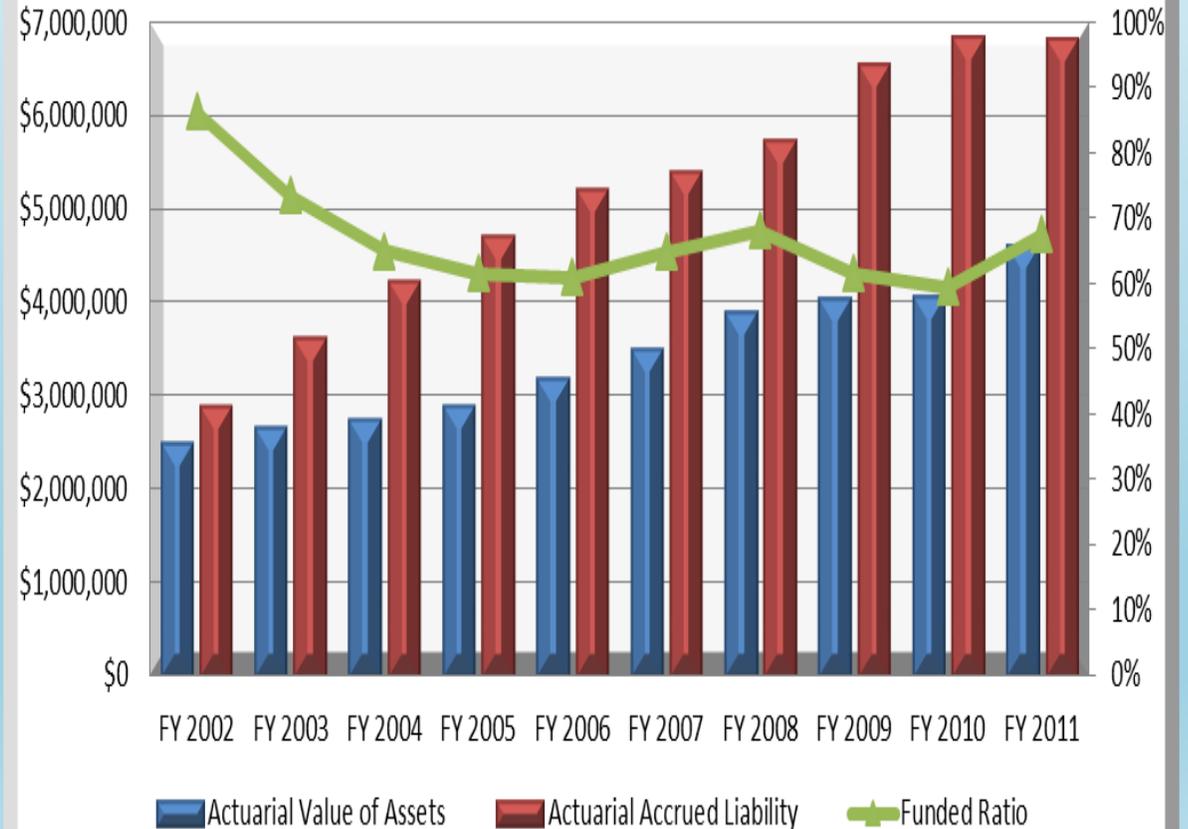


Supplemental – Pension Plan – Corrections

Correctional Officers' Supplemental Pension Plan: Employee and Employer Contributions

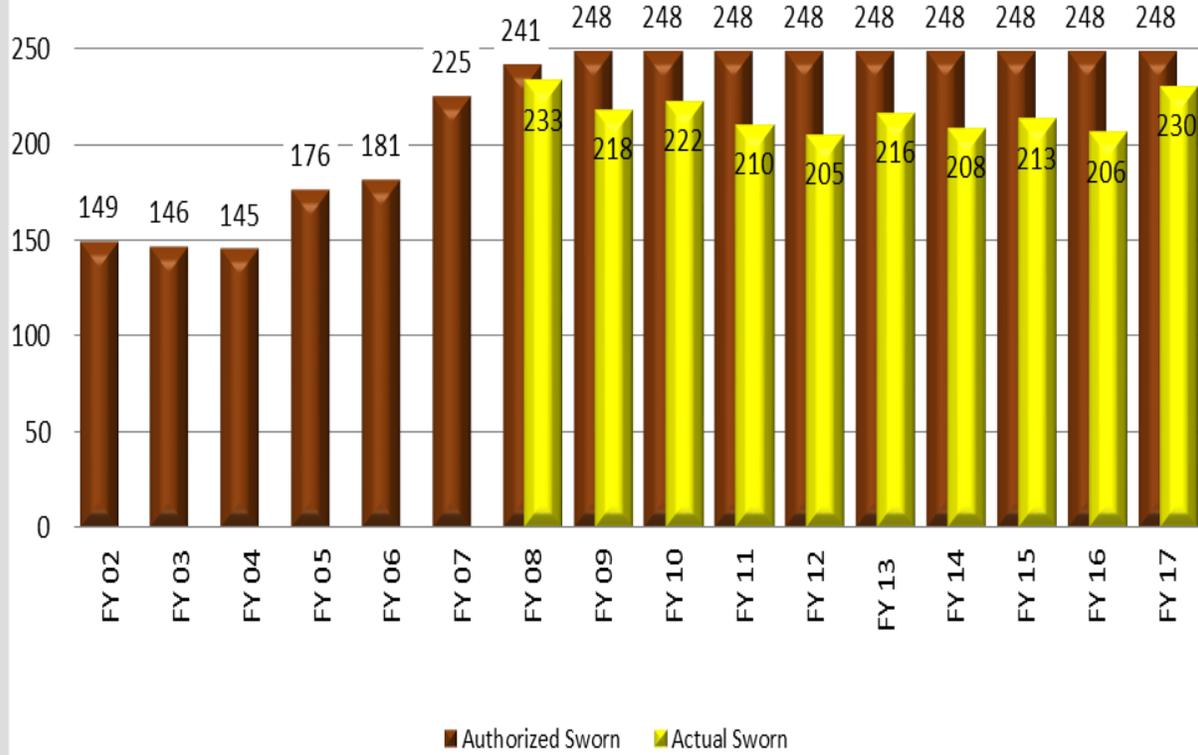


Correctional Officers' Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

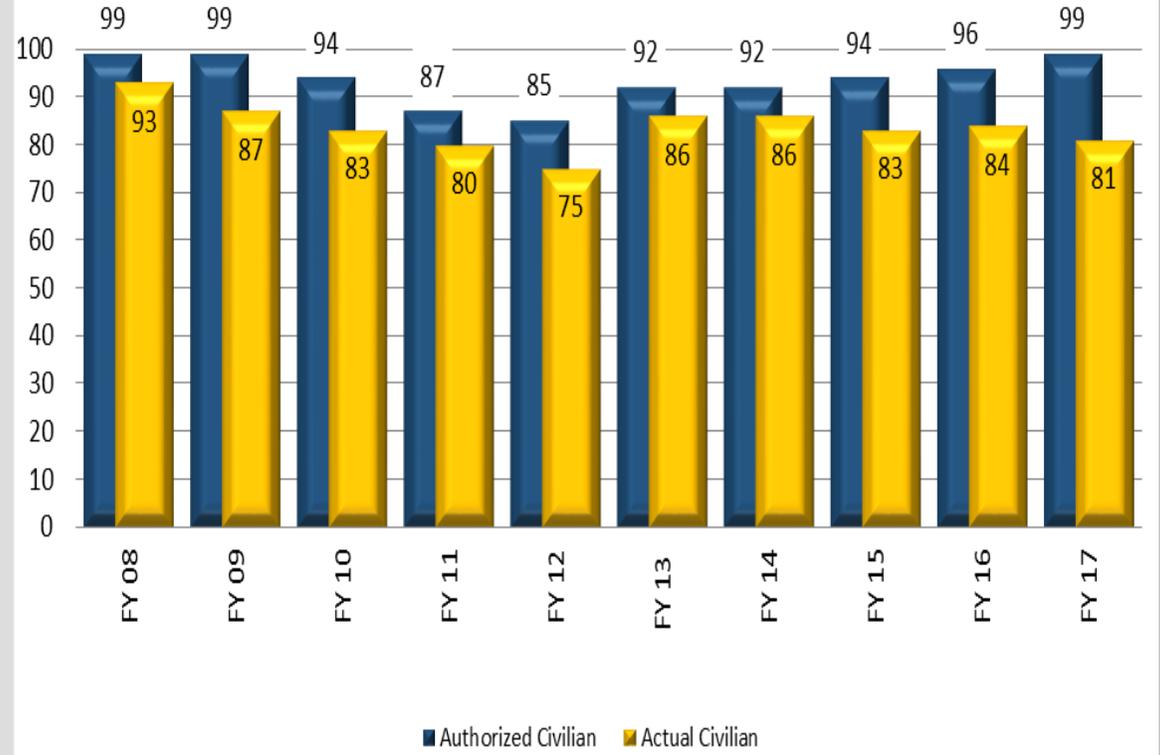


Staffing – Sheriff

**Sworn Staffing Overview: Authorized and Actual
FY 2002 - FY 2017**

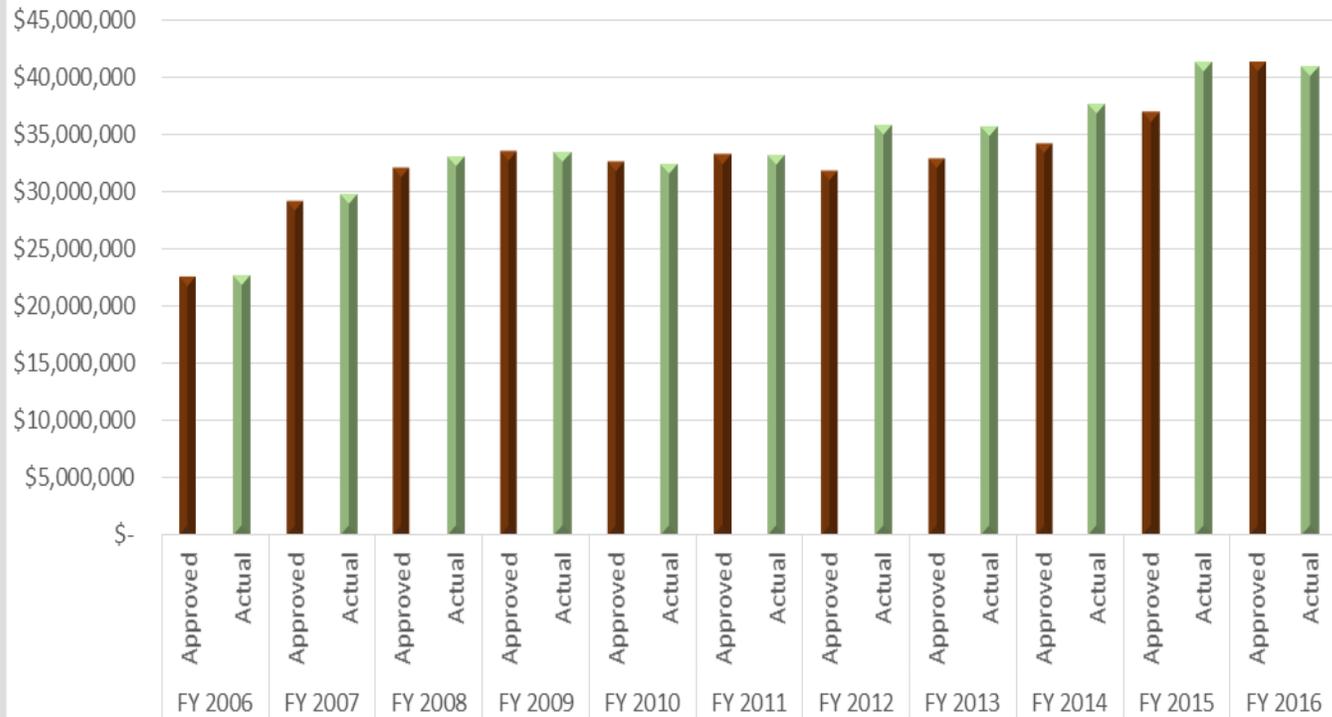


**Civilian Staffing Overview: Authorized and Actual
FY 2008 - FY 2017**

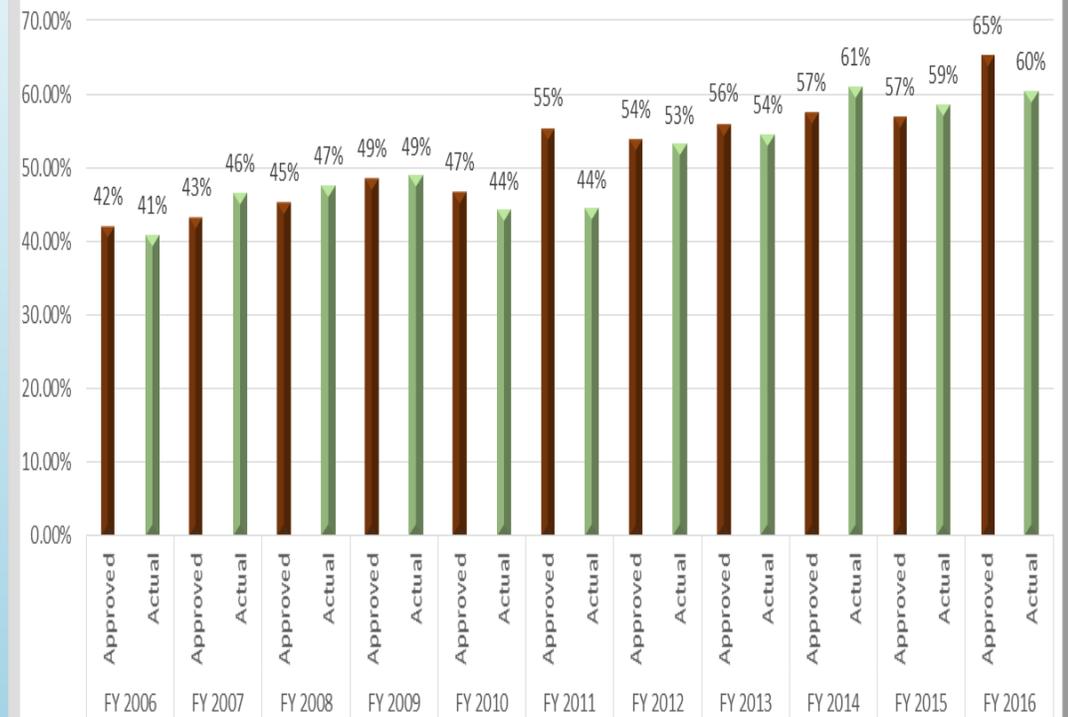


Budget and Fringe Rate - Sheriff

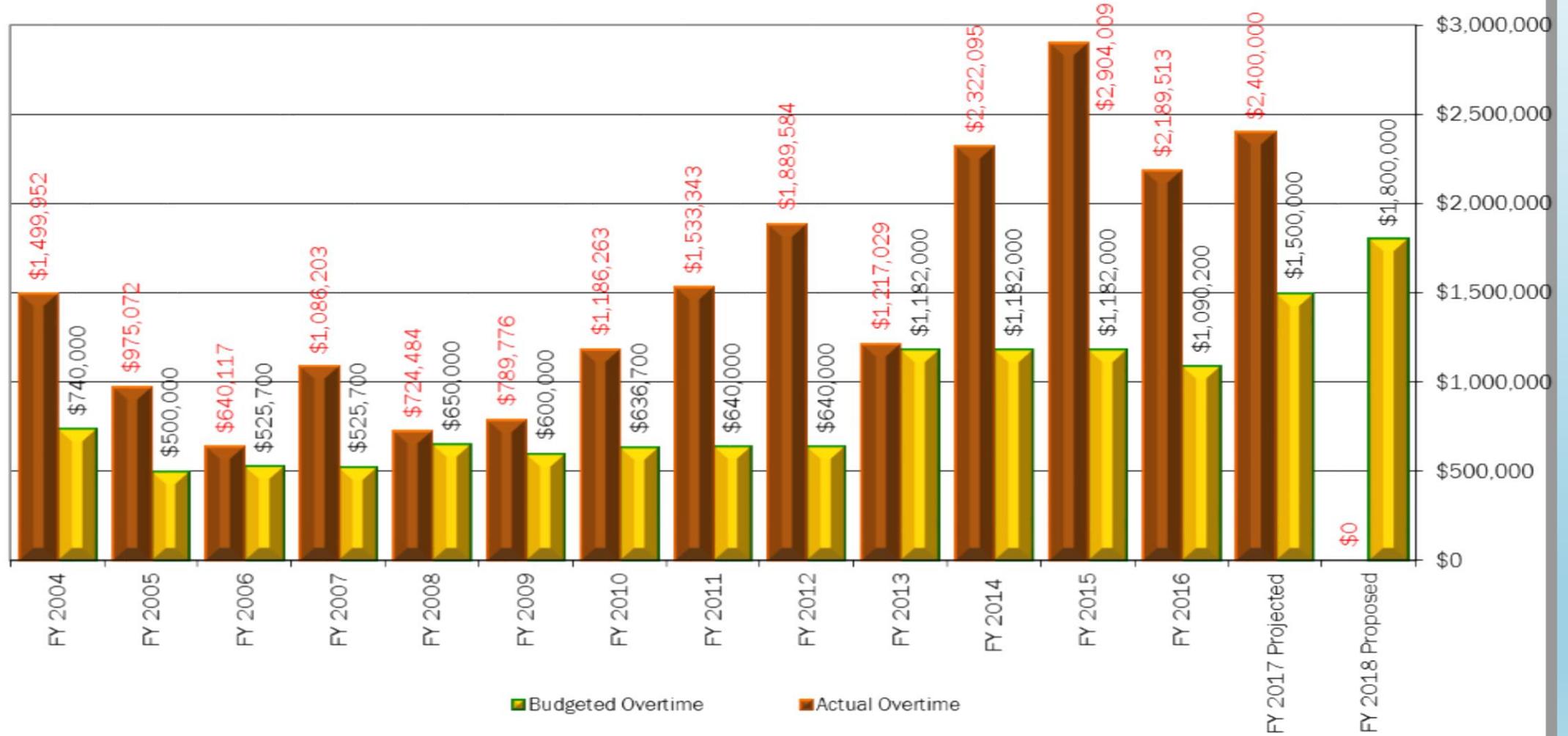
Office of the Sheriff General Fund Approved vs. Actual Expenditures



Office of the Sheriff Fringe Rate

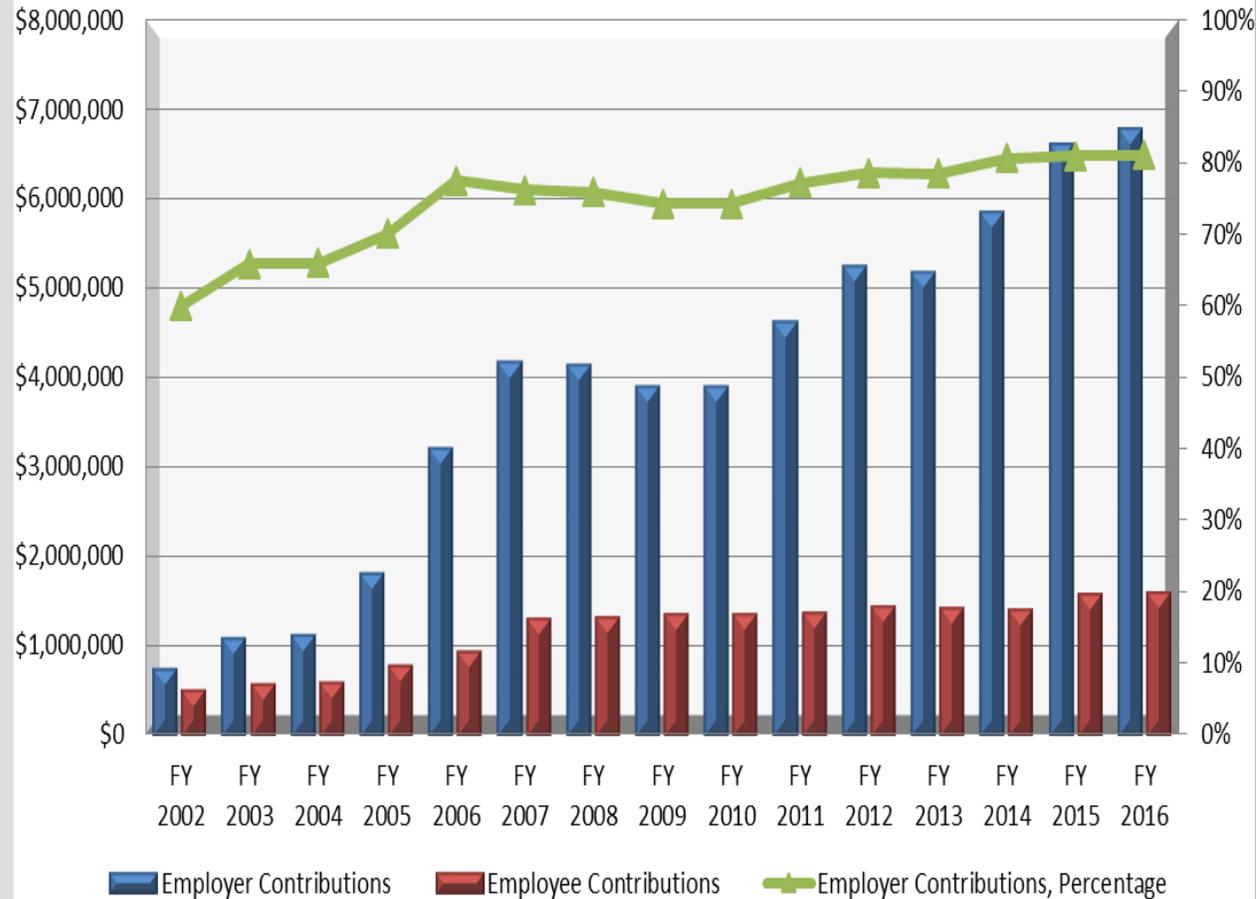


Overtime - Sheriff

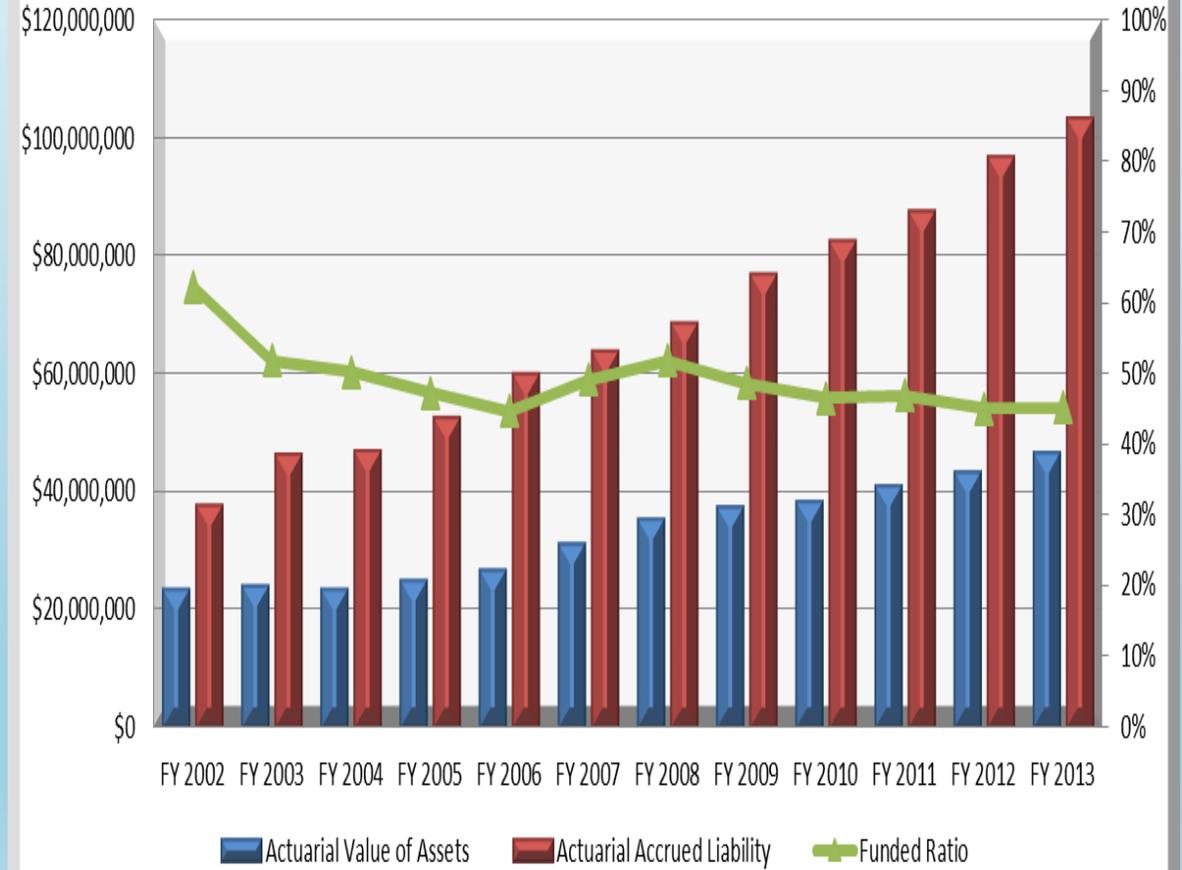


Comprehensive – Pension - Sheriff

Deputy Sheriff's Comprehensive Pension Plan: Employee and Employer Contributions

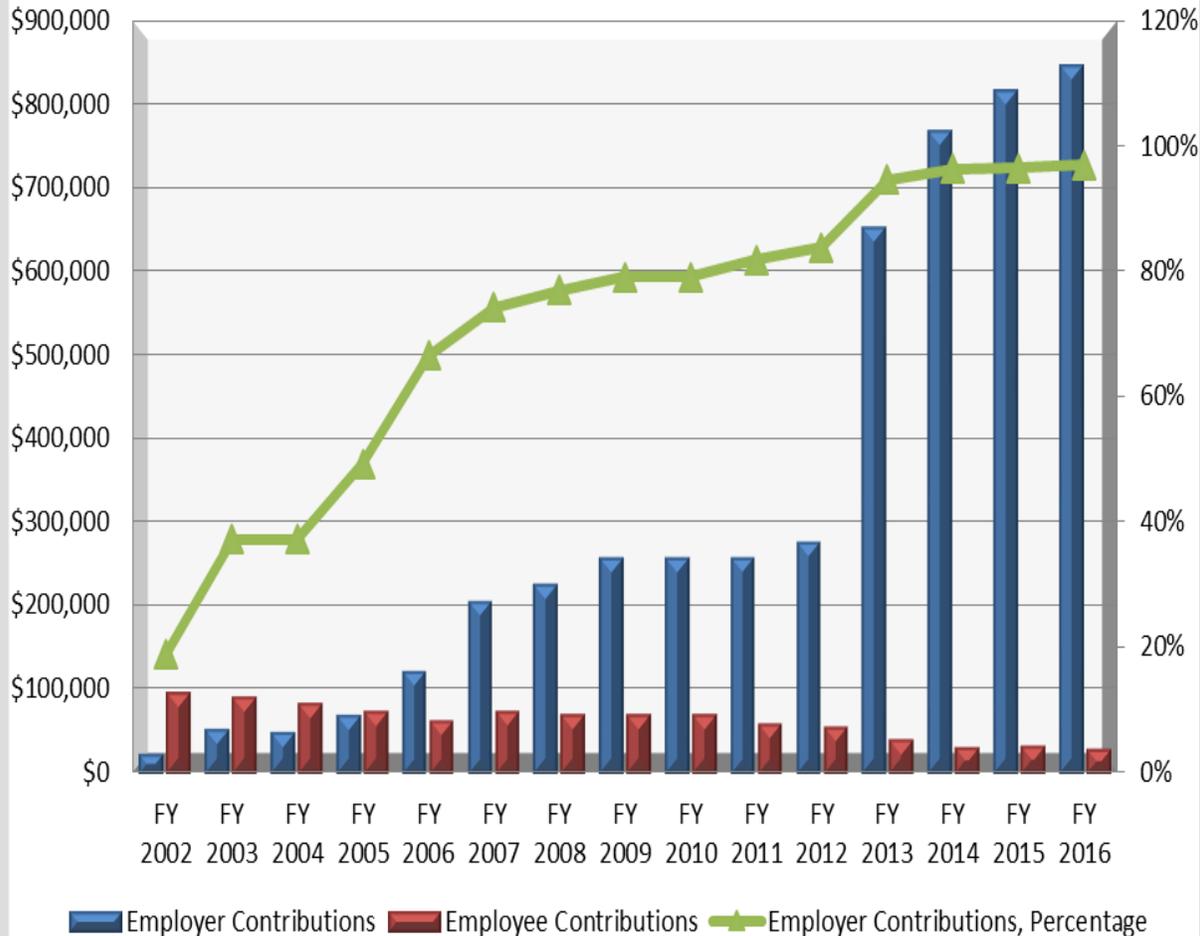


Deputy Sheriff's Comprehensive Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

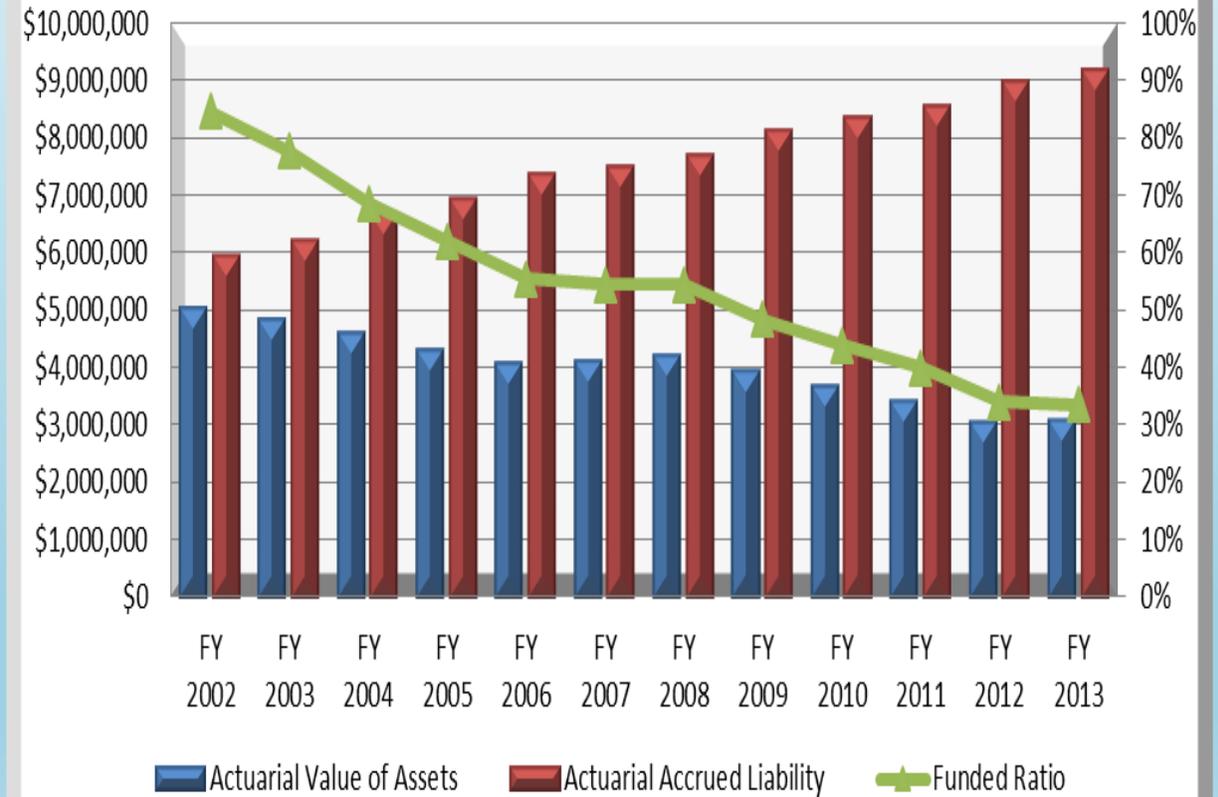


Supplemental – Pension Plan – Sheriff

Deputy Sheriffs' Supplemental Pension Plan: Employee and Employer Contributions

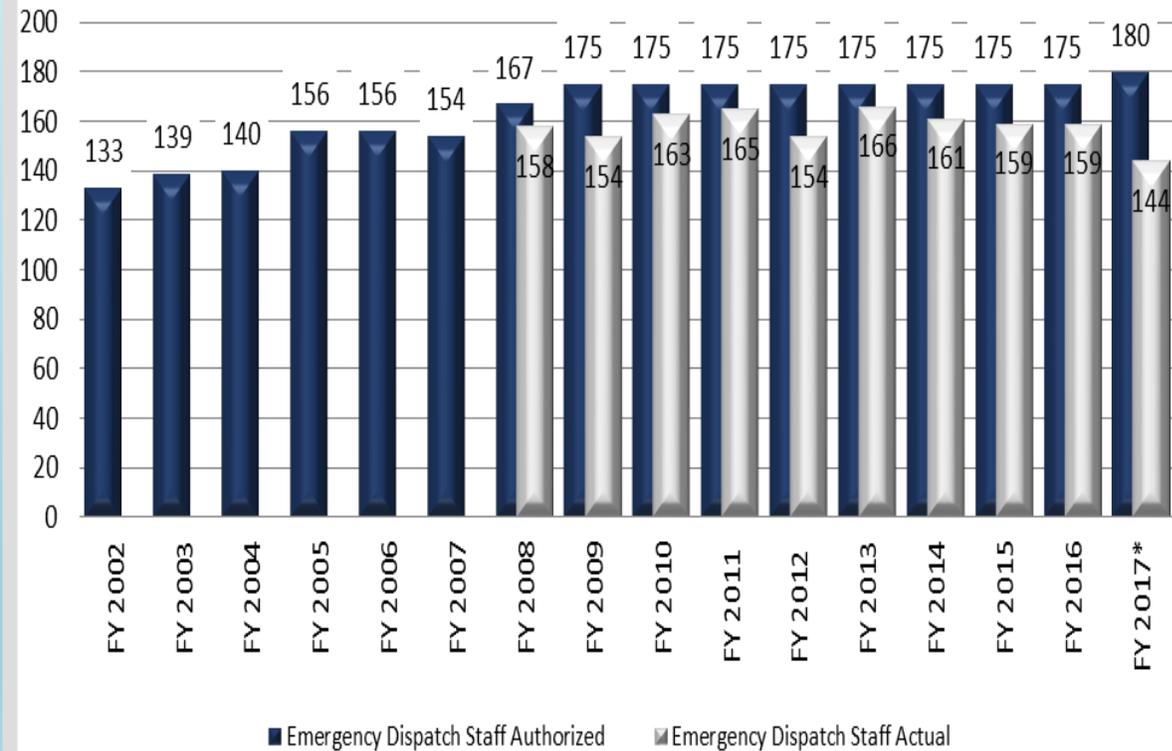


Deputy Sheriffs' Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

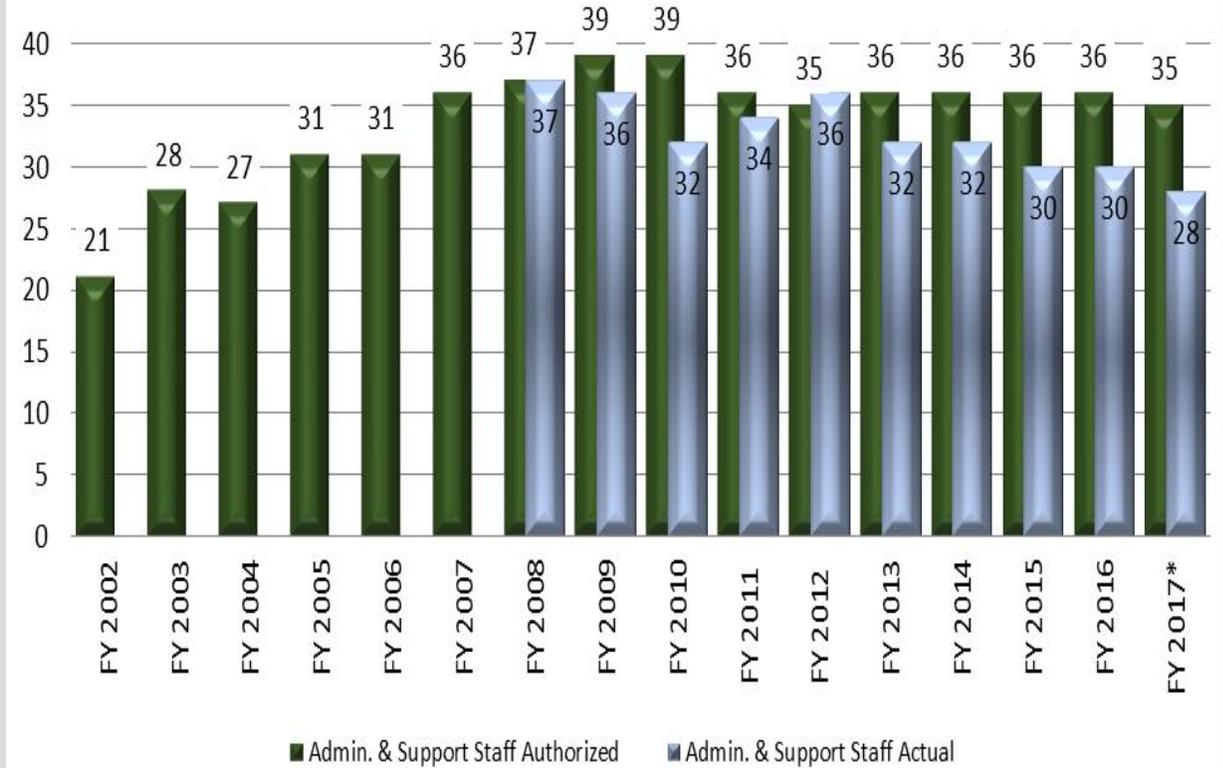


Staffing – Homeland Security

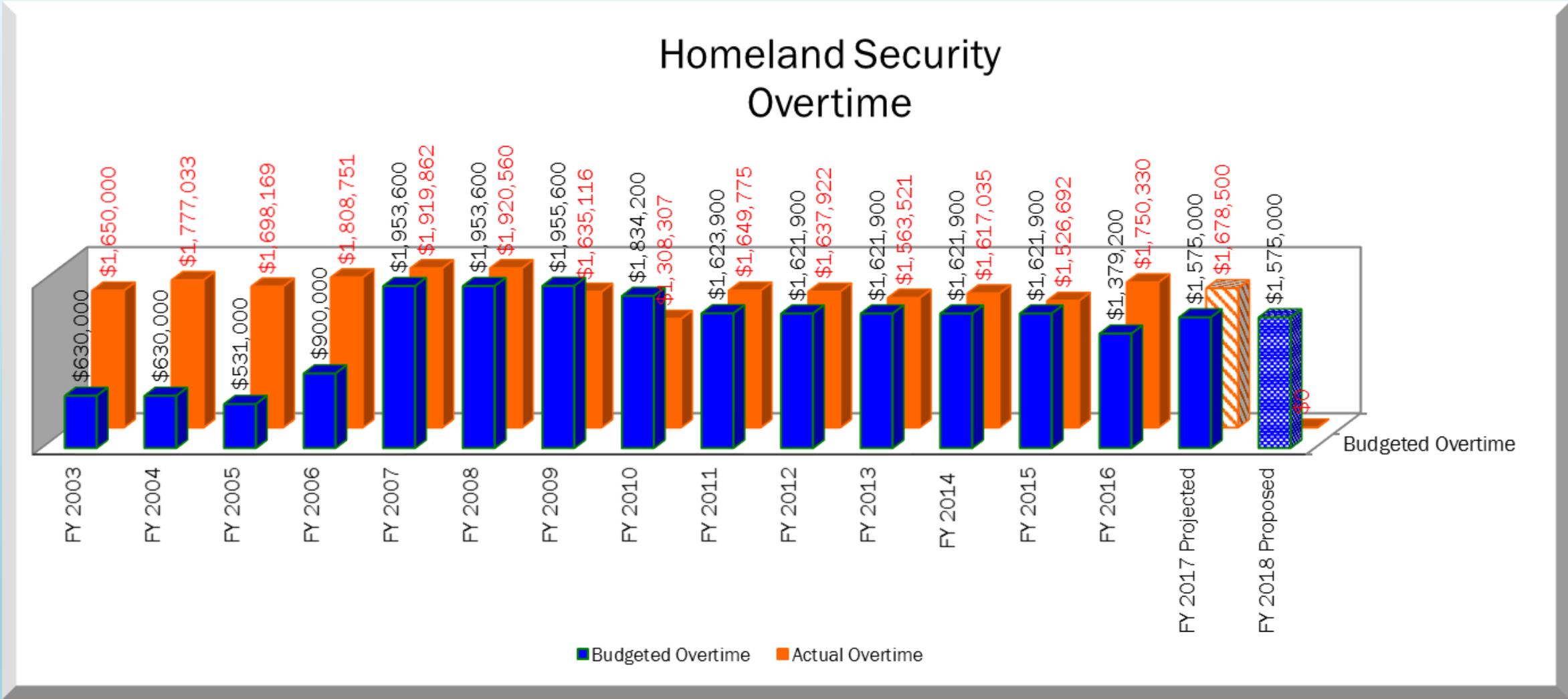
**Emergency Dispatch Staffing Overview: Authorized and Actual
FY 2002 - FY 2017**



**Admin. & Support Staffing Overview: Authorized and Actual
FY 2002 - FY 2017**



Overtime - Homeland Security

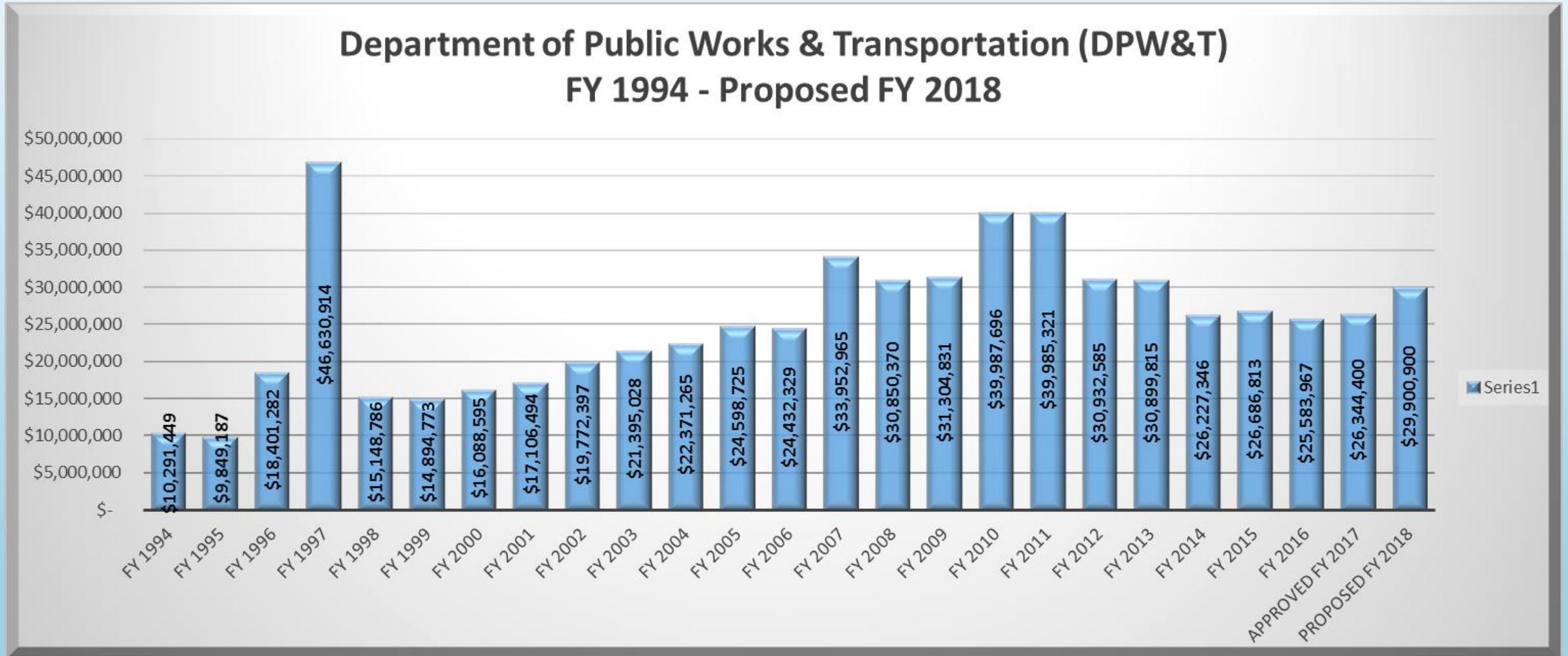




Transportation, Environment, Housing



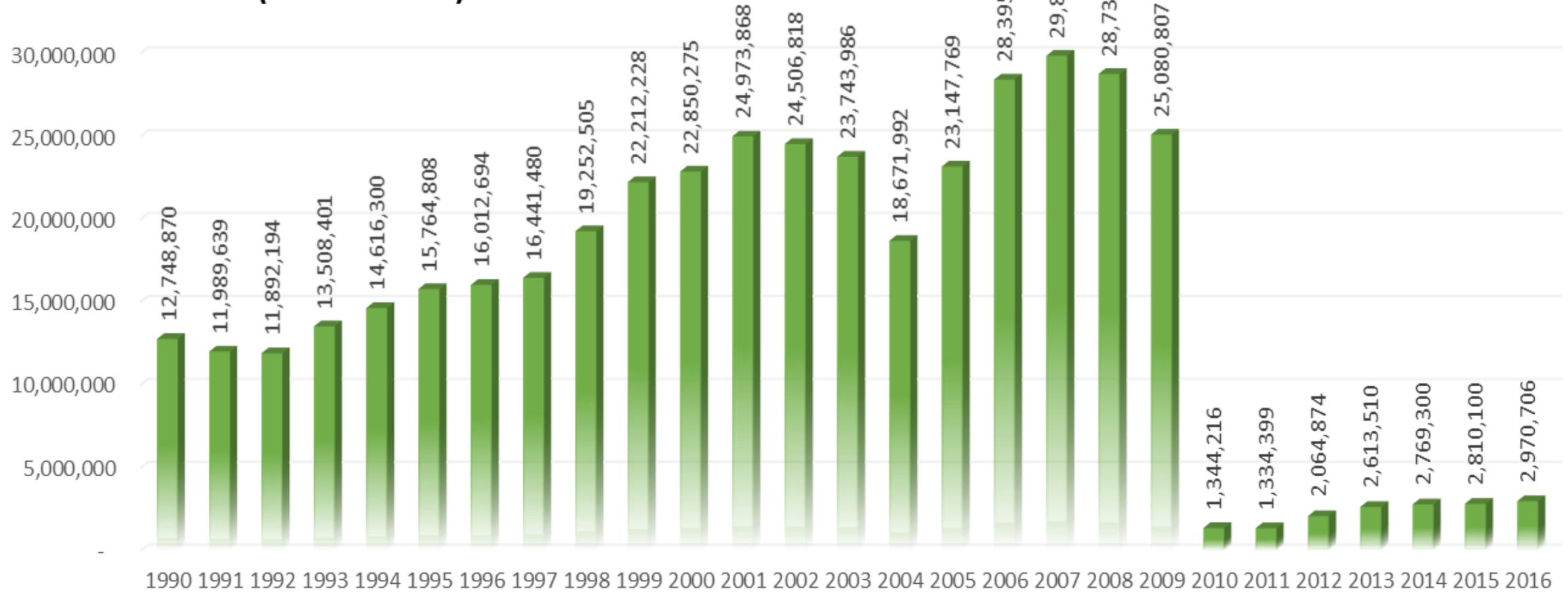
Department of Public Works & Transportation (DPW&T) Funding Levels



- Funding for DPW&T has grown by approximately \$20 million since 1994, from approximately \$10 million (1994) to approximately \$30 million (proposed FY 2018)

Highway User Revenues

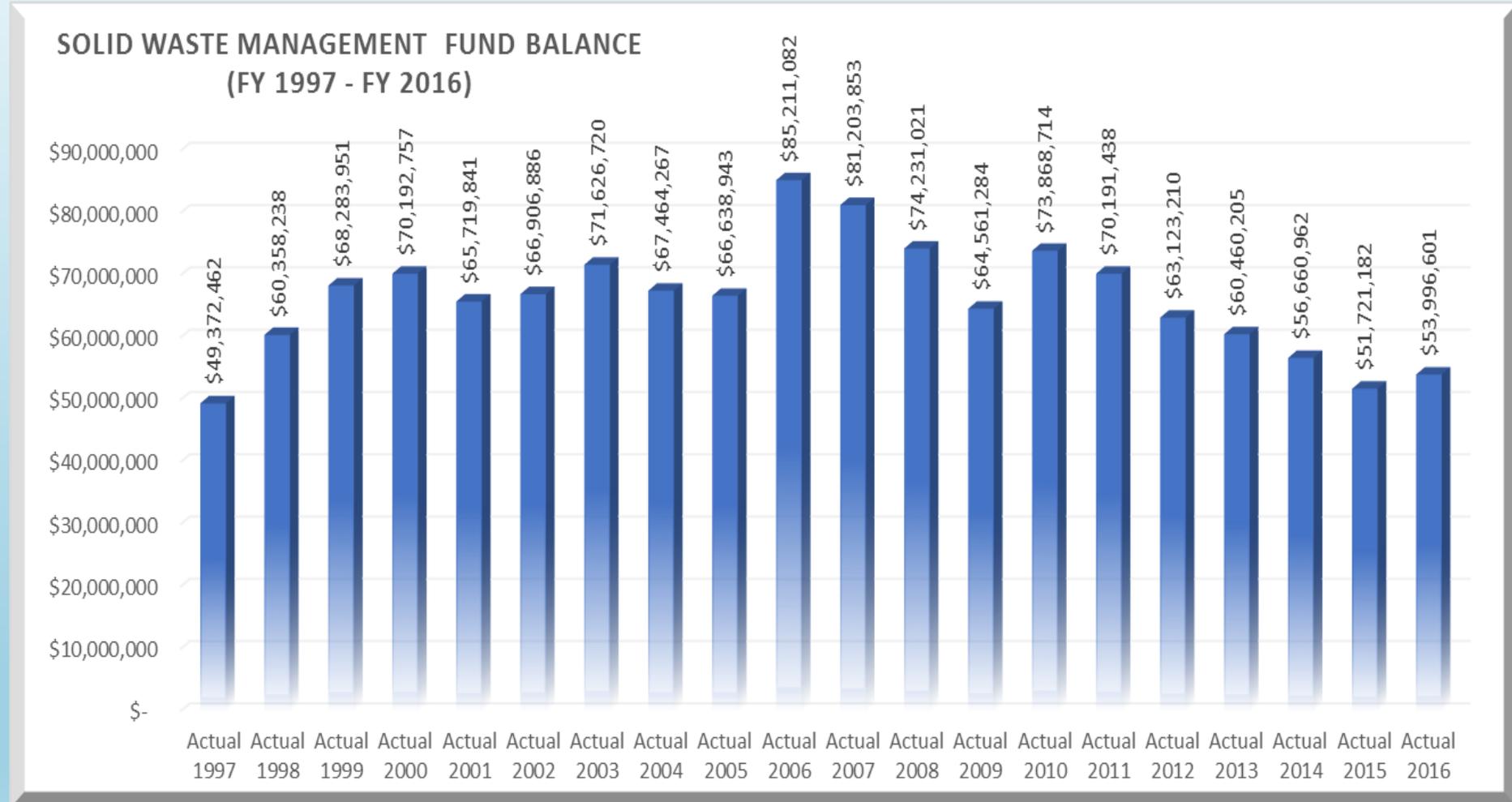
**HIGHWAY USER REVENUES
(1990 - 2016)**



- Reduced from ~\$13 million in 1990 to ~\$3 million in 2016

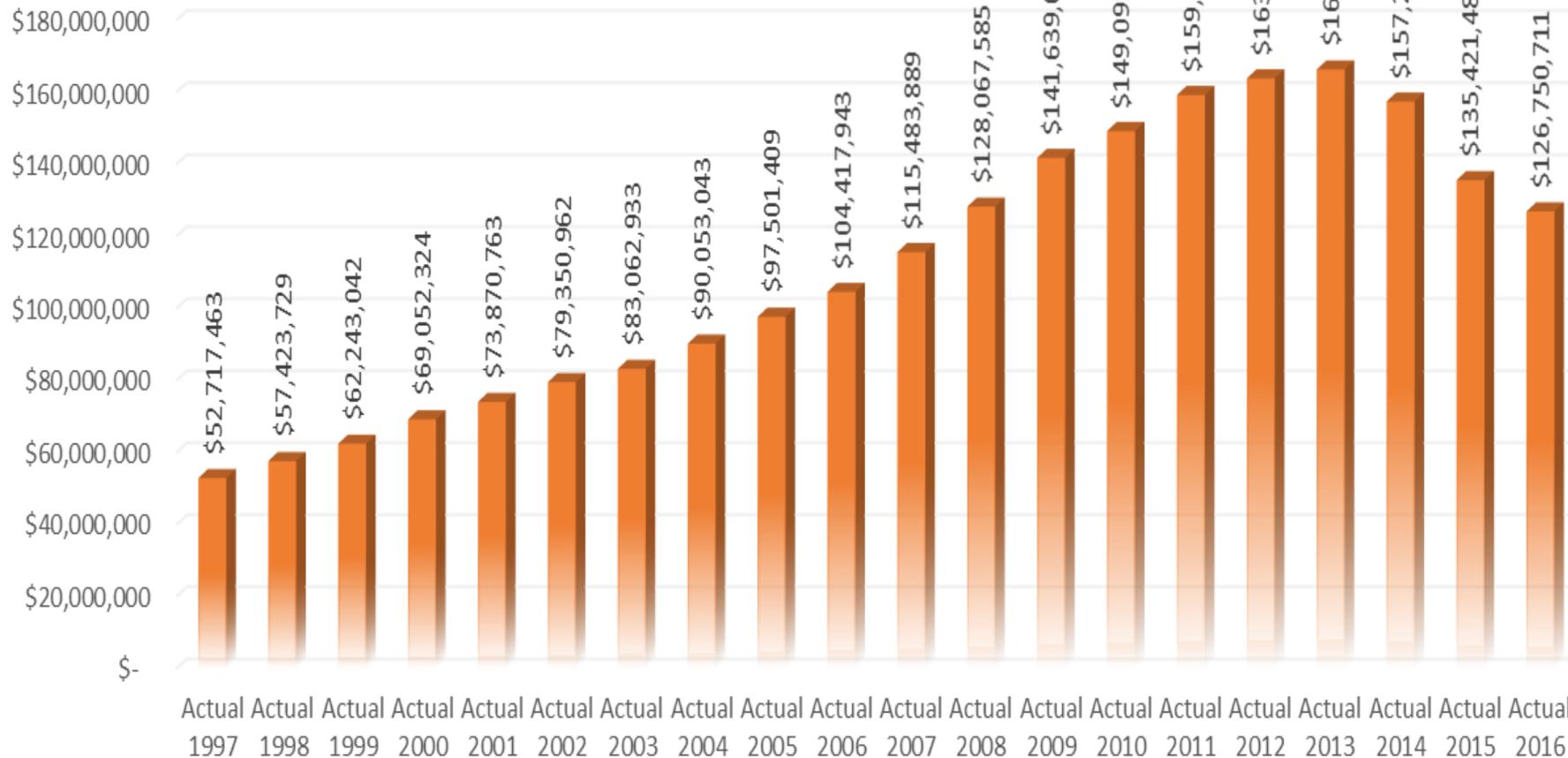
Solid Waste Management Fund

- Highest level in FY 2006 (~\$85 million)
- Steady decline since, with a brief recovery in 2010
- Comprised of both restricted and unrestricted assets



Stormwater Management Fund

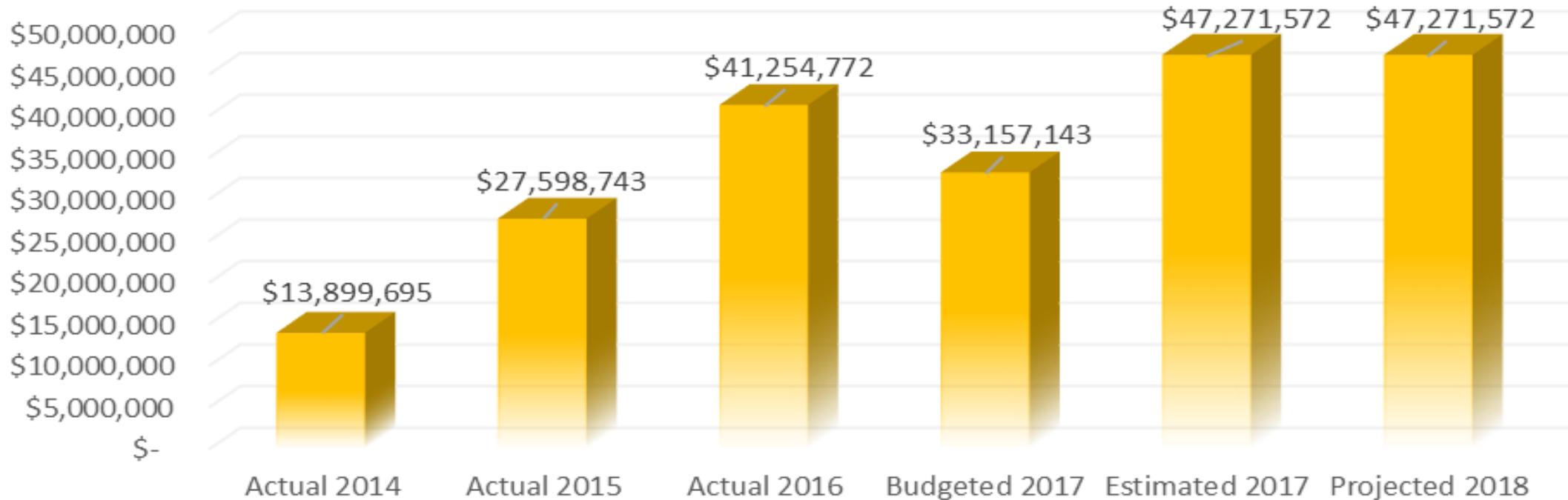
**STORMWATER MANAGEMENT FUND
(FY 1997 - FY 2016)**



- Steady rise from 1997 to 2013, where levels peaked at ~\$166 million
- Has been on a downward trend since 2013
- Comprised of both restricted and unrestricted assets

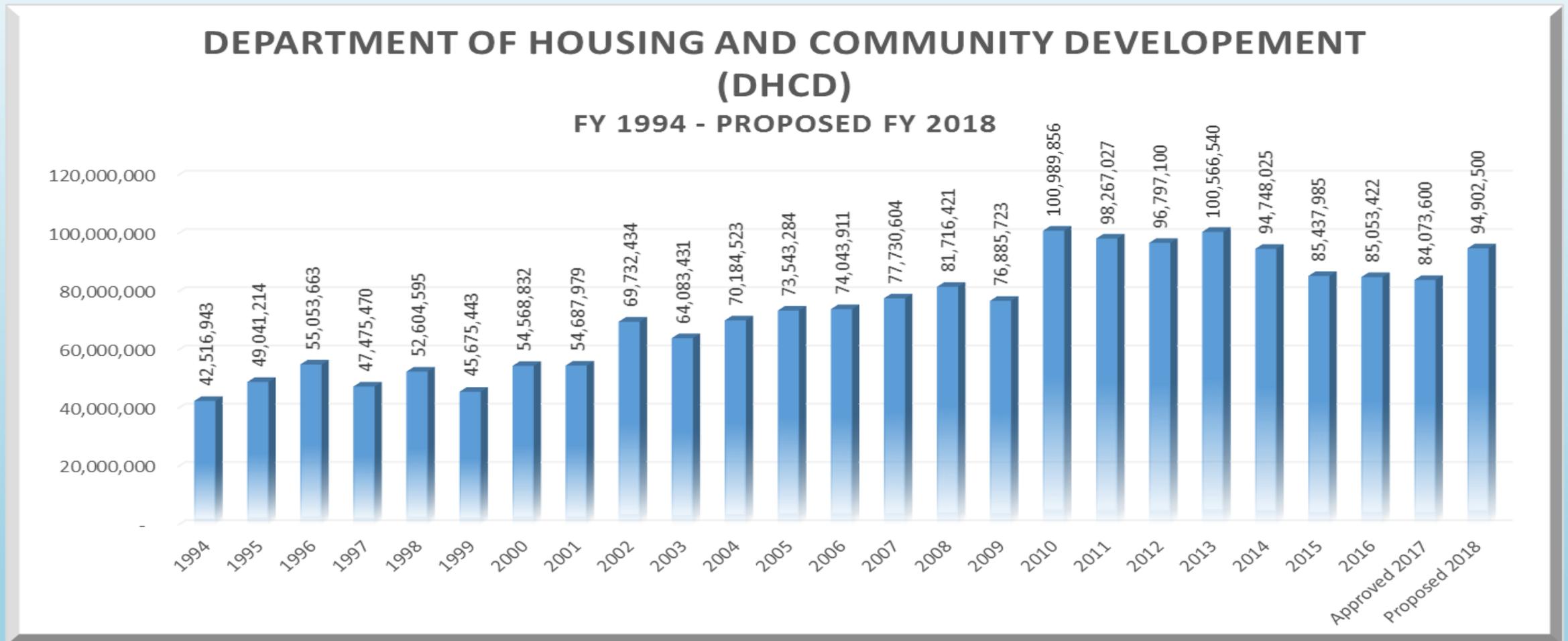
Local Watershed Protection & Restoration Fund (Water Quality)

LOCAL WATERSHED PROTECTION & RESTORATION FUND (FY 2014 - PROJ. 2018)



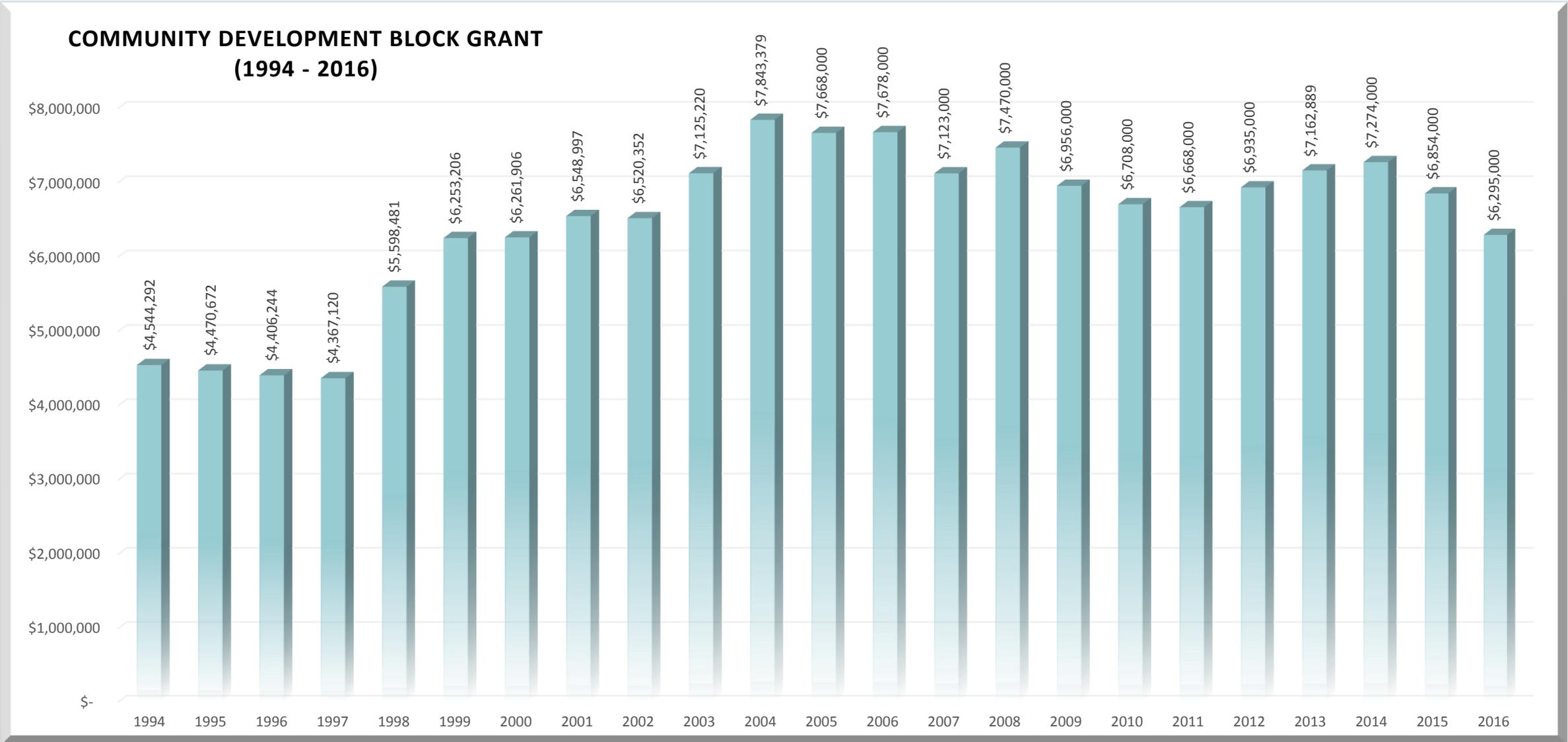
- Relatively New, Since 2014
- Steadily increasing – All funds are Restricted

Department of Housing & Community Development (DHCD) Funding Levels



- Funding for DHCD has grown by approximately \$52 million since 1994, from approximately \$43 million (1994) to approximately \$95 million (proposed FY 2018)

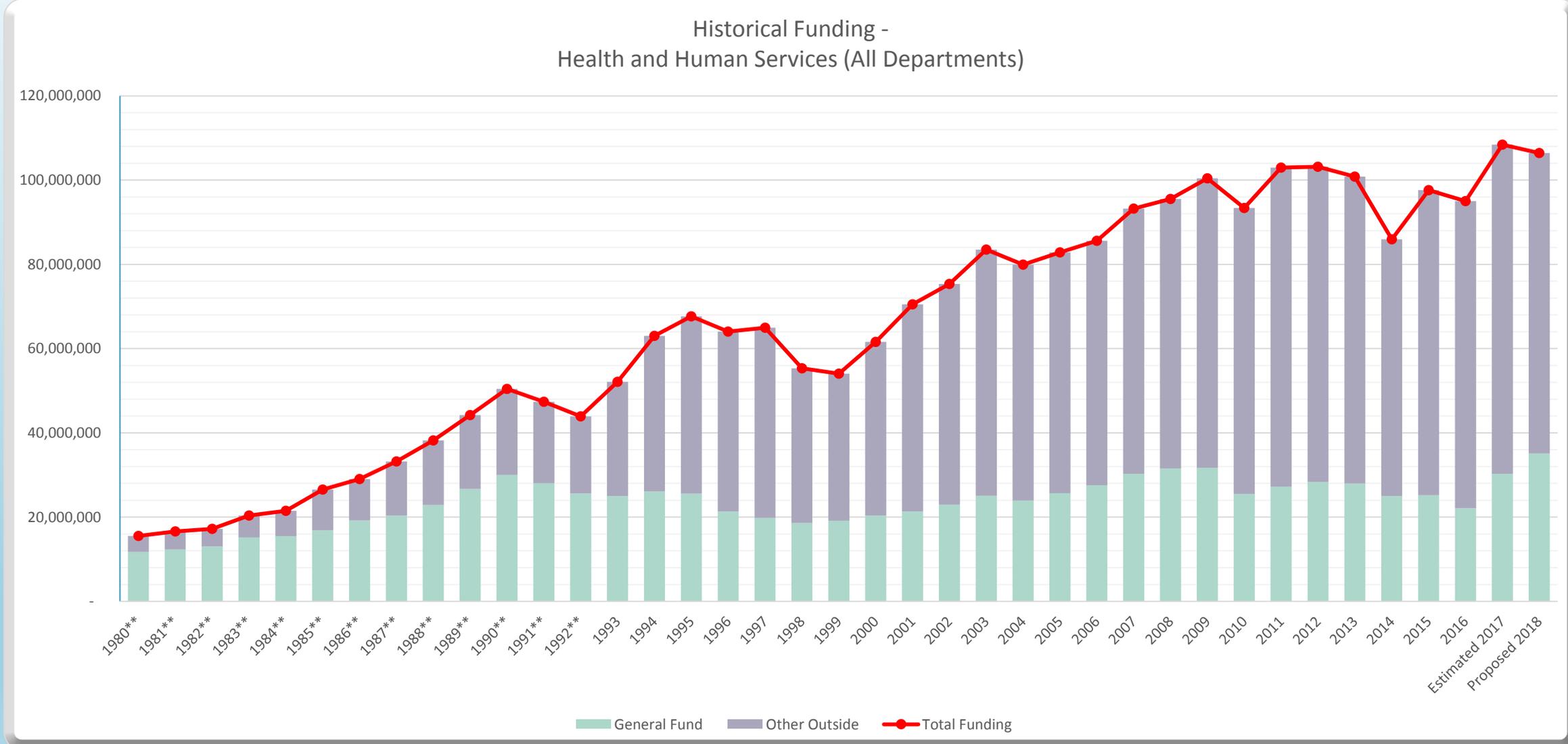
Community Development Block Grant (CDBG)



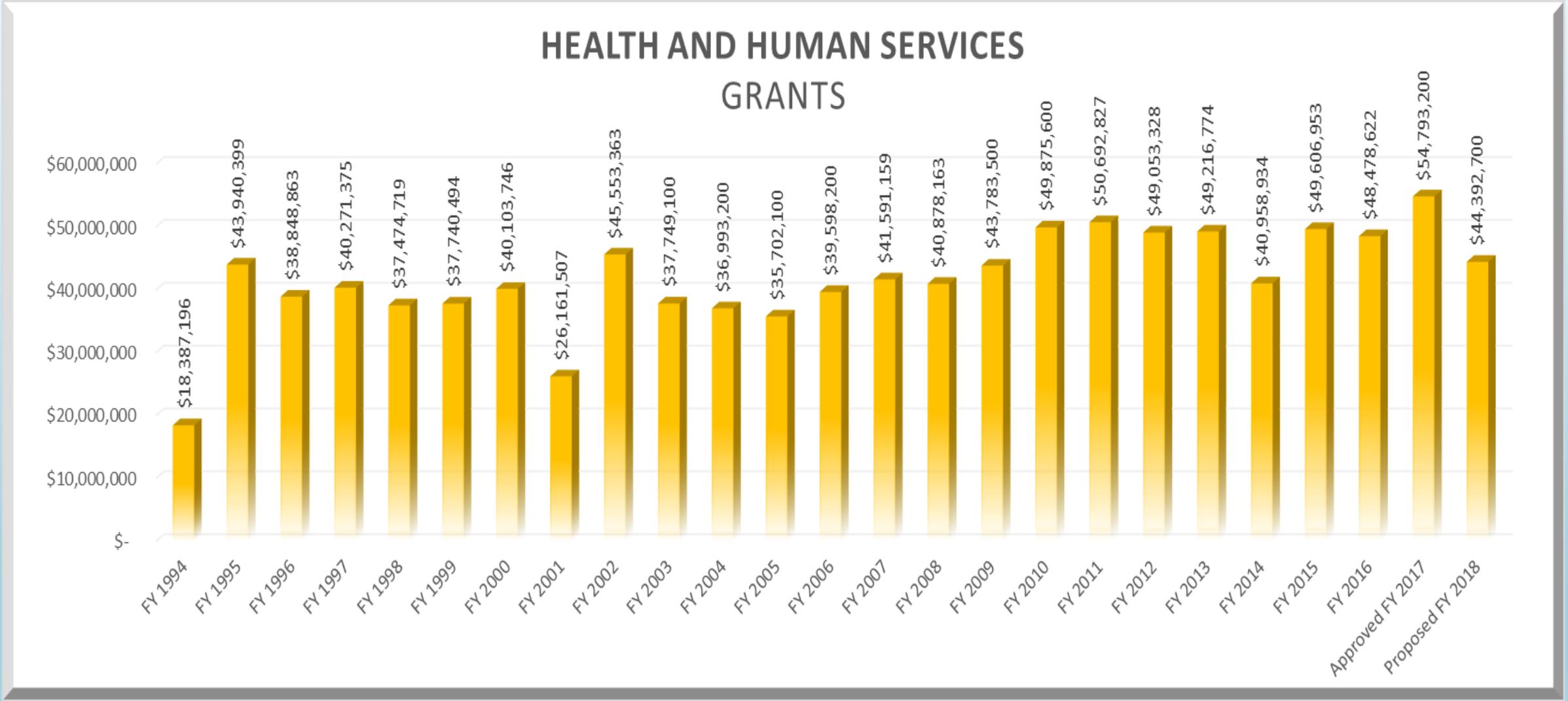
Health and Human Services



Health and Human Services – All Departments

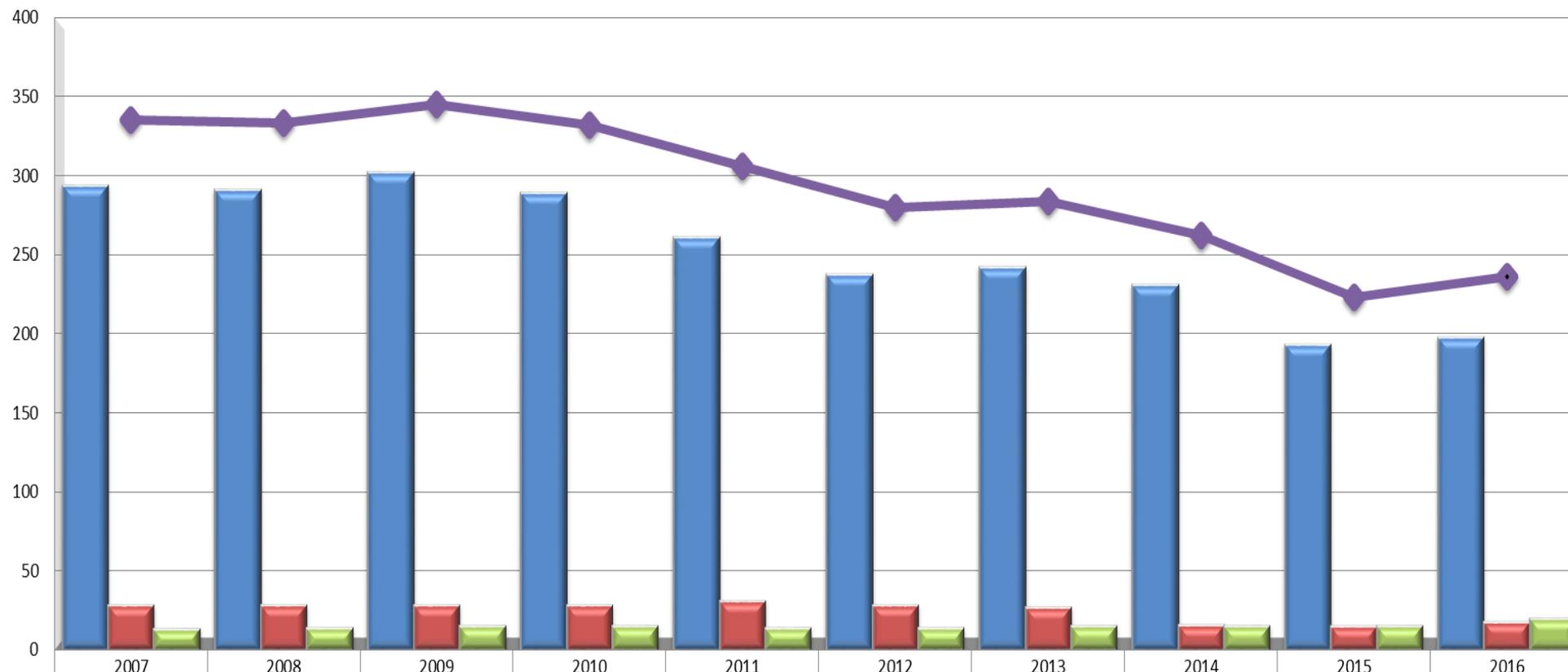


Health and Human Services – Grants



Health and Human Services – Employees

Total Health and Human Services Employees



Health Department	294	291	302	289	261	238	242	231	193	198
Department of Family Services	28	28	28	28	31	28	27	16	15	18
Department of Social Services	13	14	15	15	14	14	15	15	15	20
Total Health and Human Services Employees	335	333	345	332	306	280	284	262	223	236

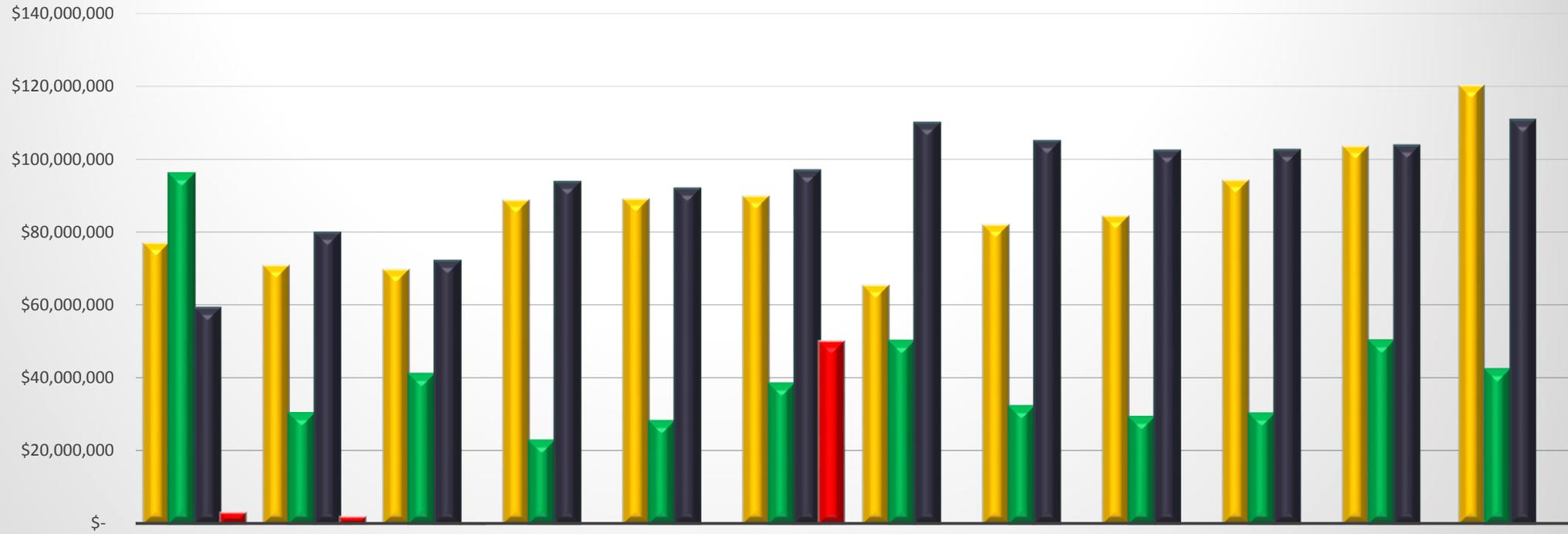


General County Government



Non-Departmental Budget

Non-Departmental Budget

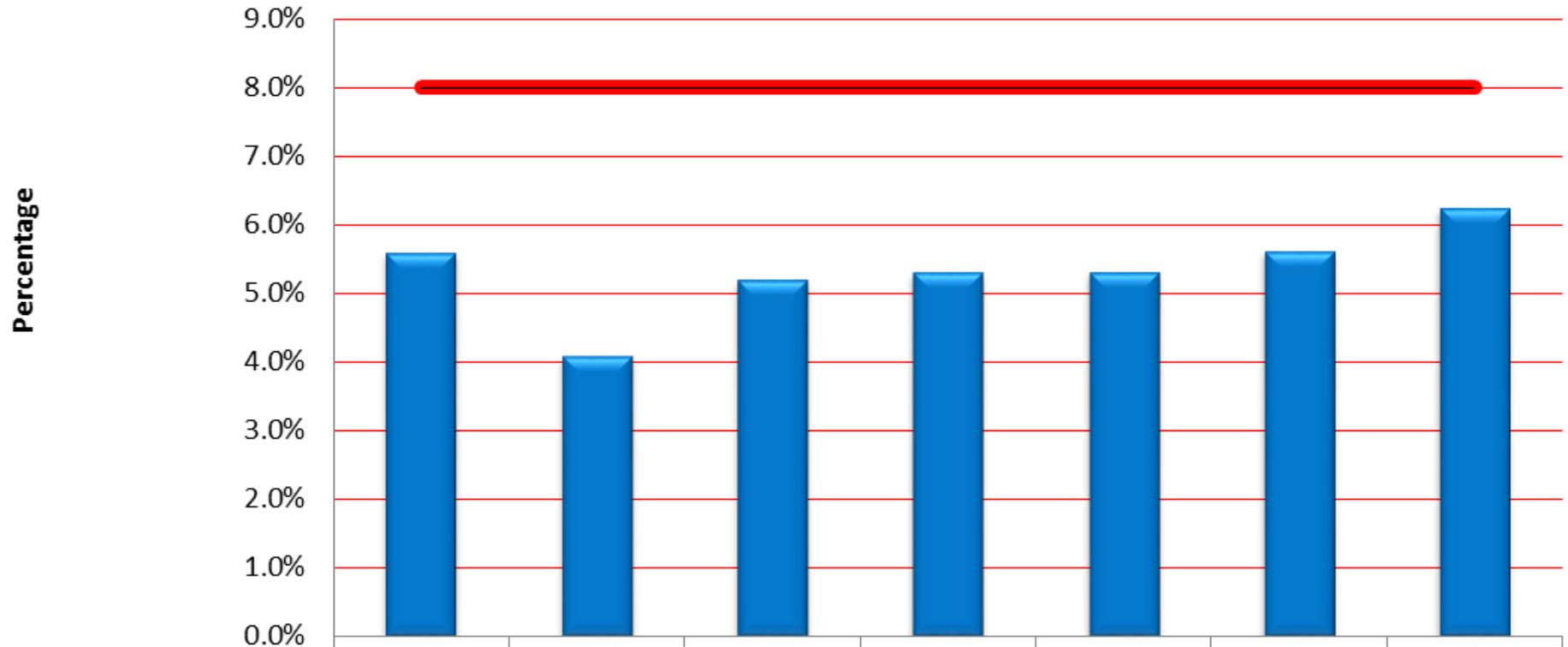


\$(20,000,000)

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 Est.	FY 2018 Prop.
Debt Service	\$77,100,725	\$71,025,862	\$69,873,575	\$88,836,927	\$89,143,179	\$89,889,161	\$65,578,182	\$82,096,074	\$84,492,094	\$94,285,167	\$103,555,20	\$120,139,50
Grants and Transfers	\$95,932,359	\$30,417,018	\$41,189,018	\$22,936,486	\$28,256,292	\$38,572,290	\$50,187,345	\$32,405,069	\$29,432,046	\$30,380,779	\$50,353,200	\$42,489,500
Other Non-Departmental	\$59,314,318	\$79,794,782	\$72,161,021	\$93,675,038	\$91,840,622	\$96,823,896	\$109,820,52	\$104,862,58	\$102,206,88	\$102,432,81	\$103,637,10	\$110,599,20
Contingency	\$3,219,779	\$2,068,066	\$(73,245)	-	-	\$50,000,000	-	-	-	-	-	-

Debt Service as a Percentage of County Source Revenue

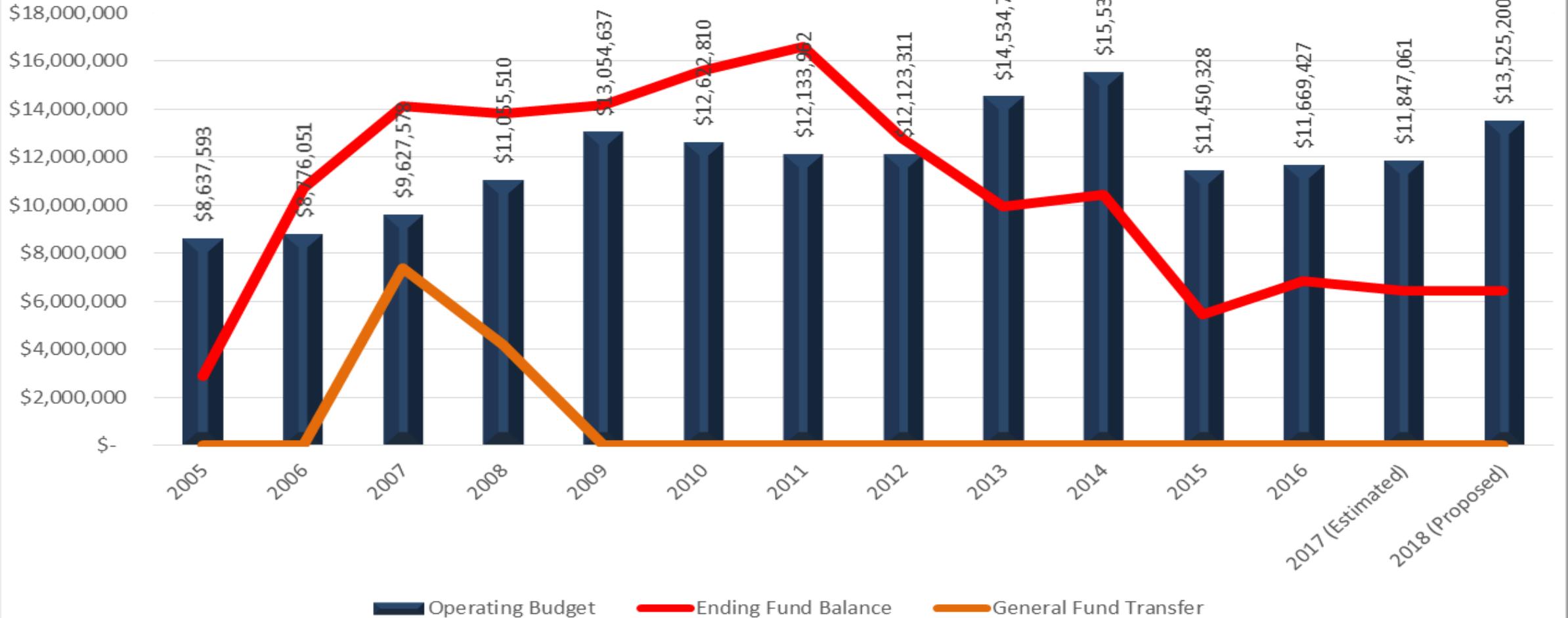
Debt Service as a Percentage of County Source Revenue



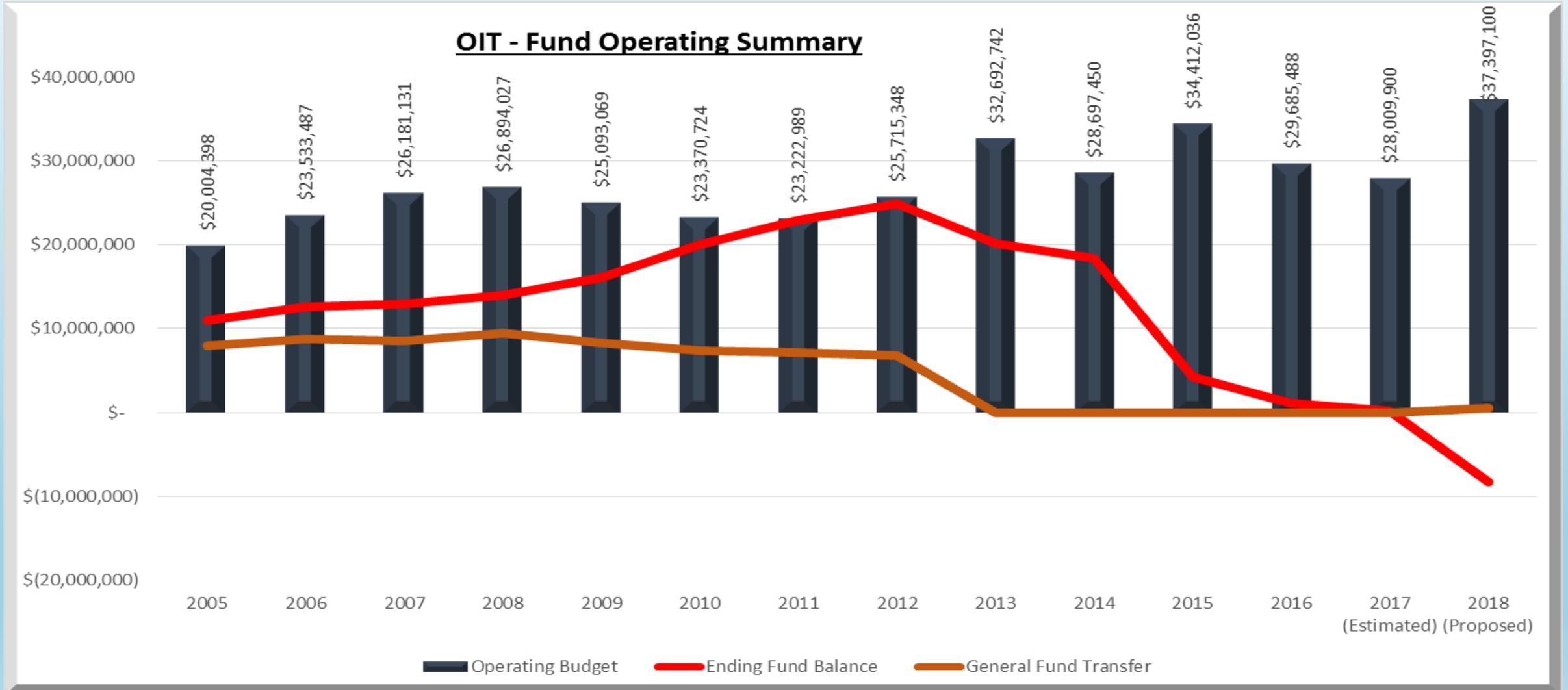
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Proj. FY 2017	Proj. FY 2018
% of Debt Service to County Source Revenues	5.6%	4.1%	5.2%	5.3%	5.3%	5.6%	6.2%
County Policy Threshold	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

Fleet Management Fund

Fleet Management Fund Operating Summary

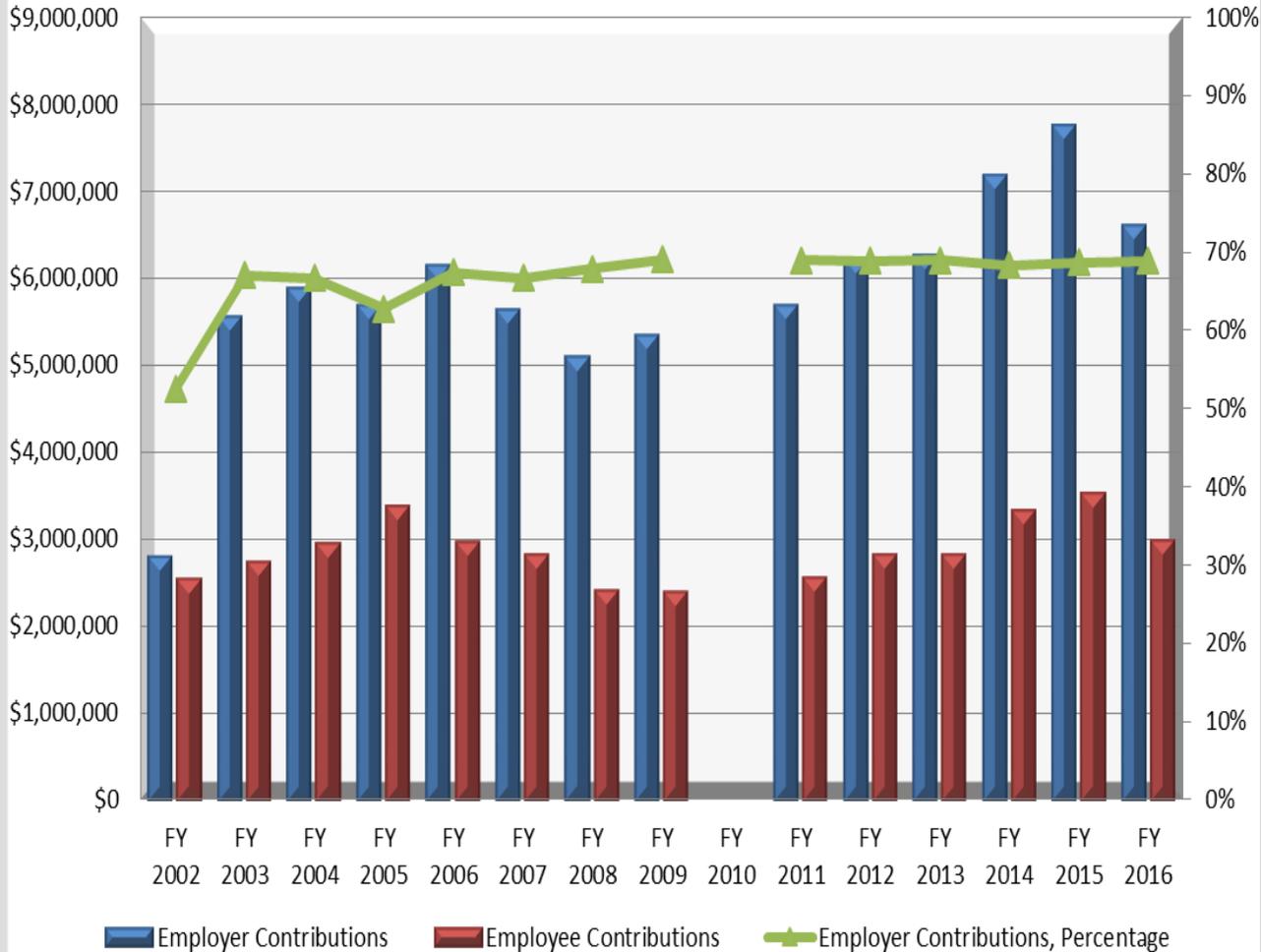


OIT - Technology Internal Service Fund History

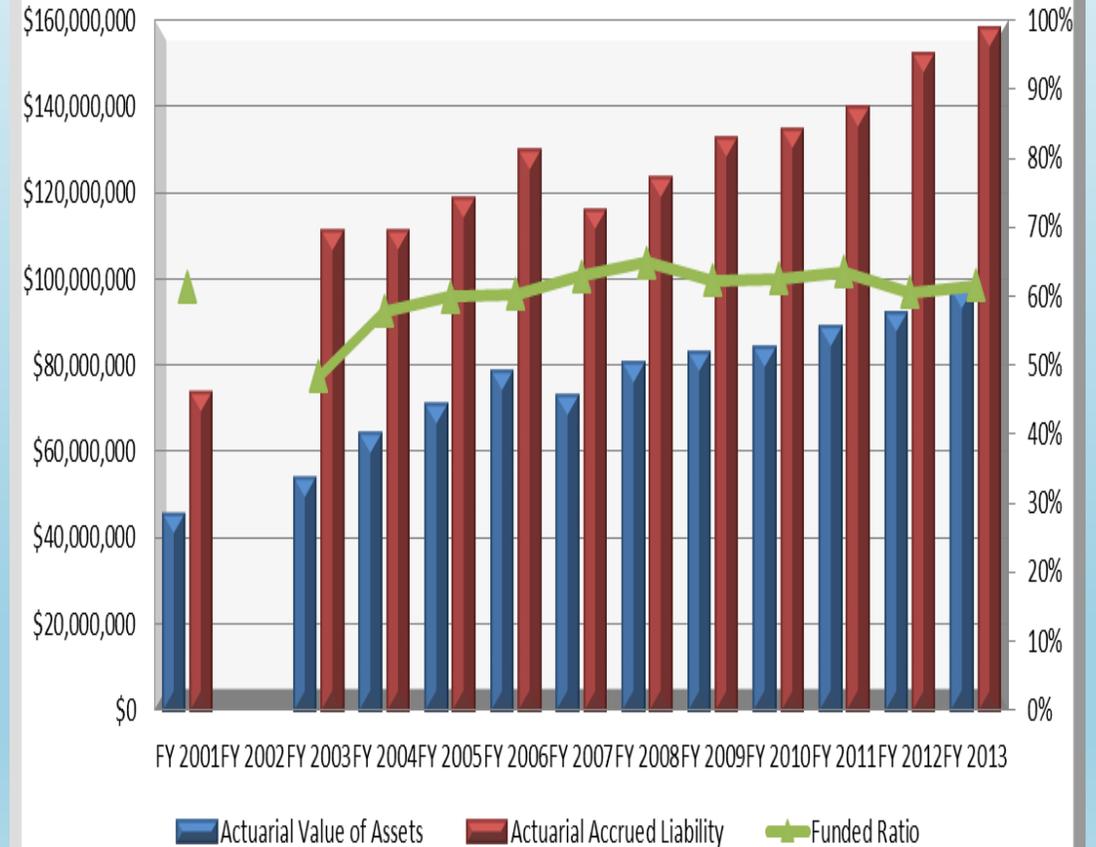


Supplemental – Pension Plan – General Schedule

General Schedule Supplemental Pension Plan: Employee and Employer Contributions

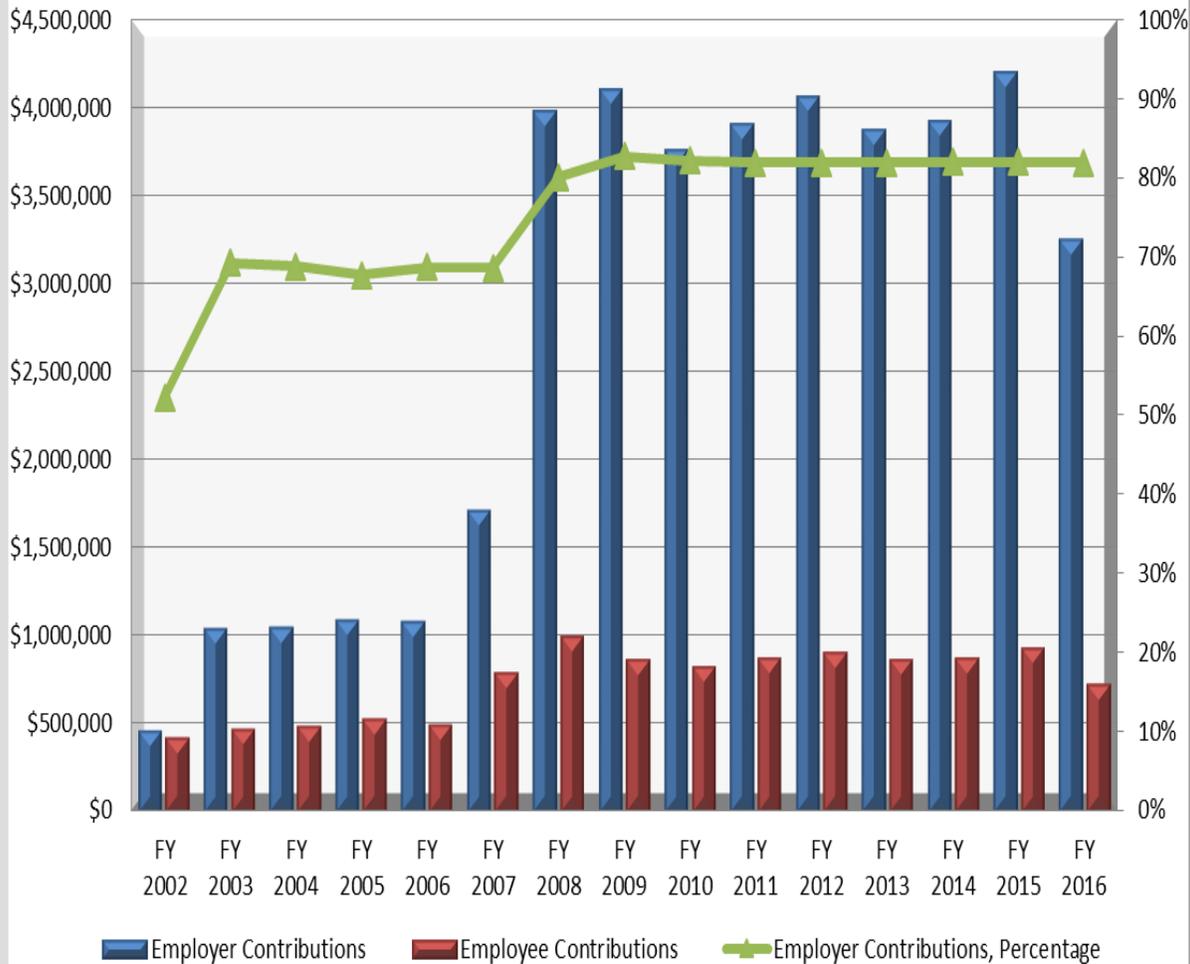


General Schedule Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio

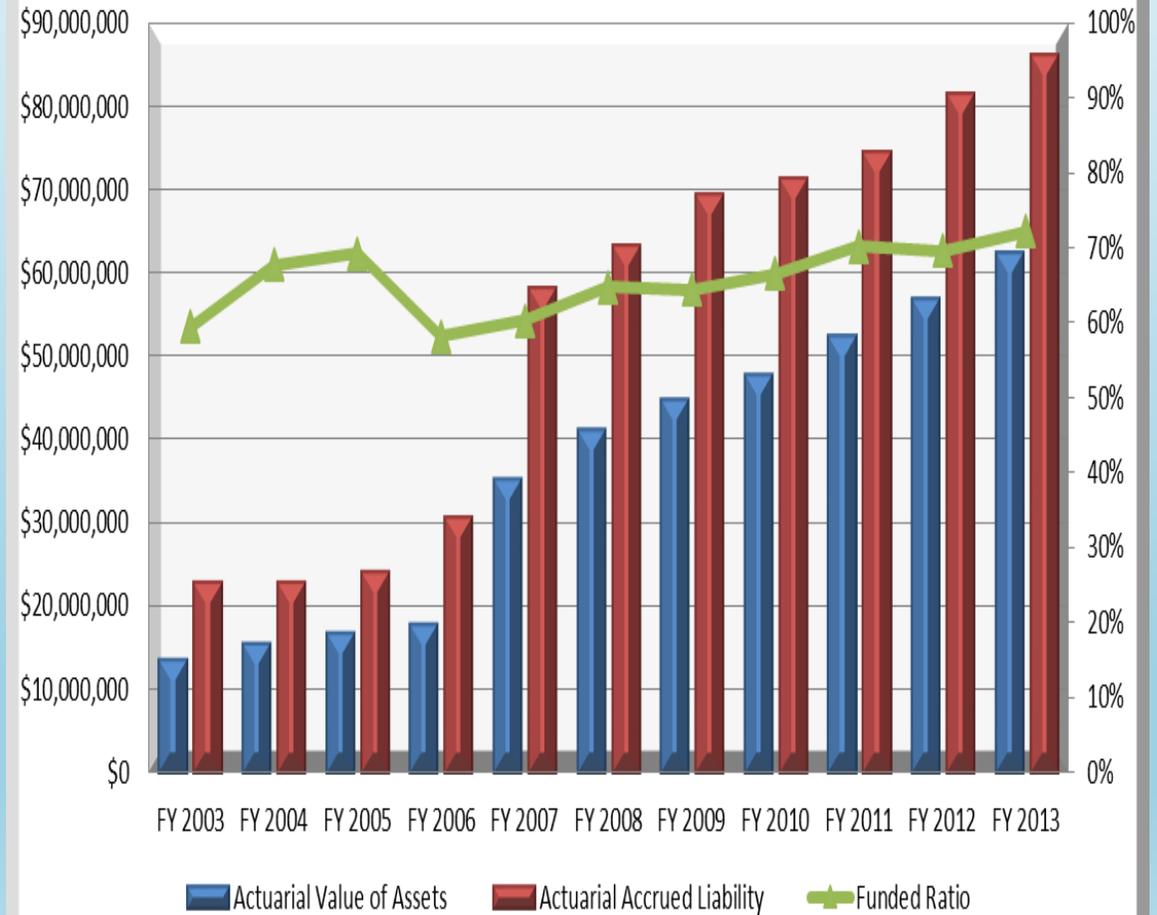


Supplemental – Pension Plan – AFSCME

AFSCME Supplemental Pension Plan: Employee and Employer Contributions



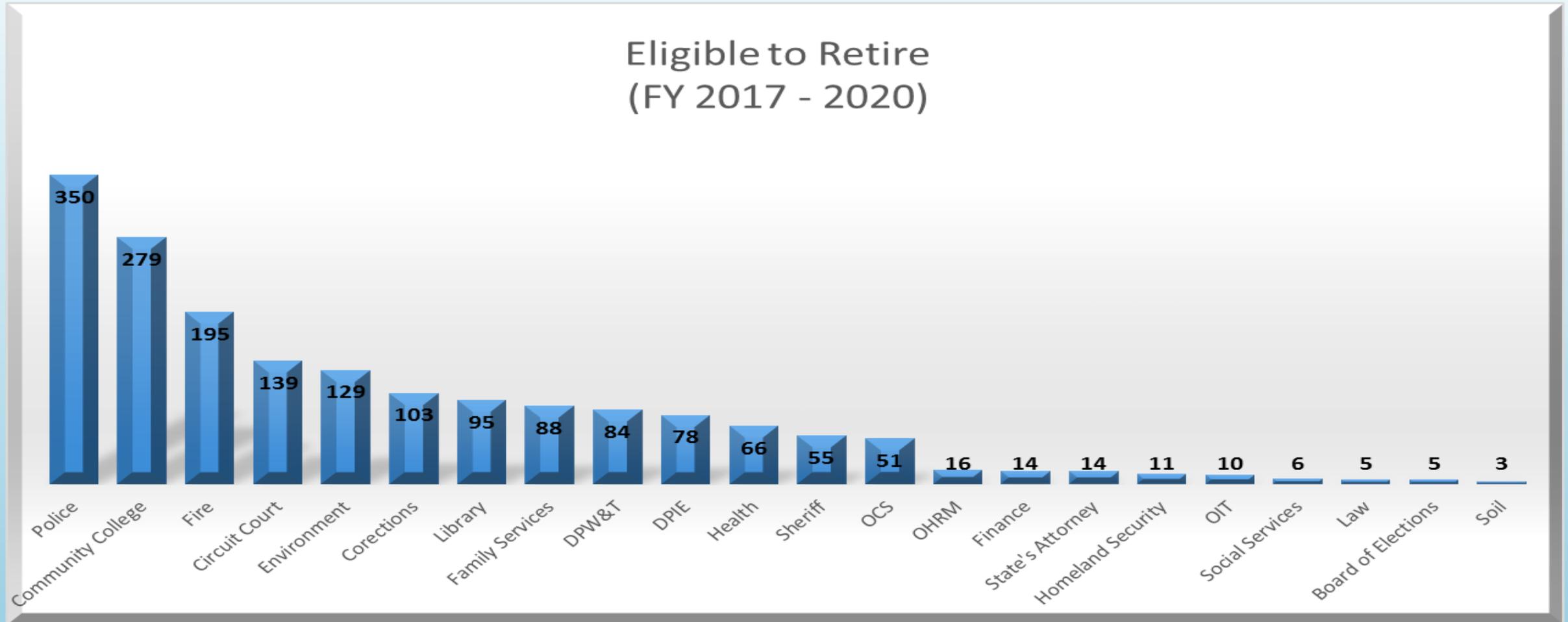
AFSCME Supplemental Pension Plan: Actuarial Value of Assets, Actuarial Accrued Liability and Funded Ratio



Other Issues and Trends



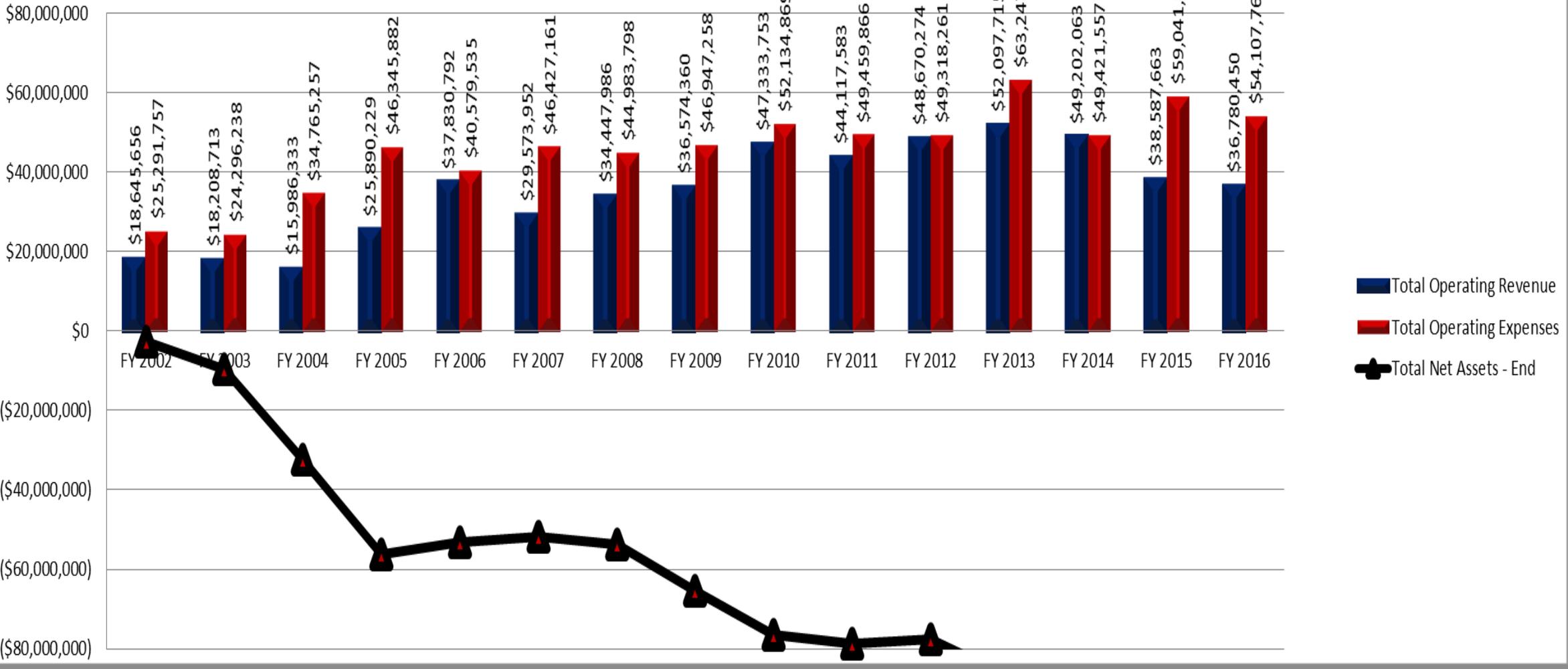
Employees Eligible to Retire – FY 2017 – FY 2020



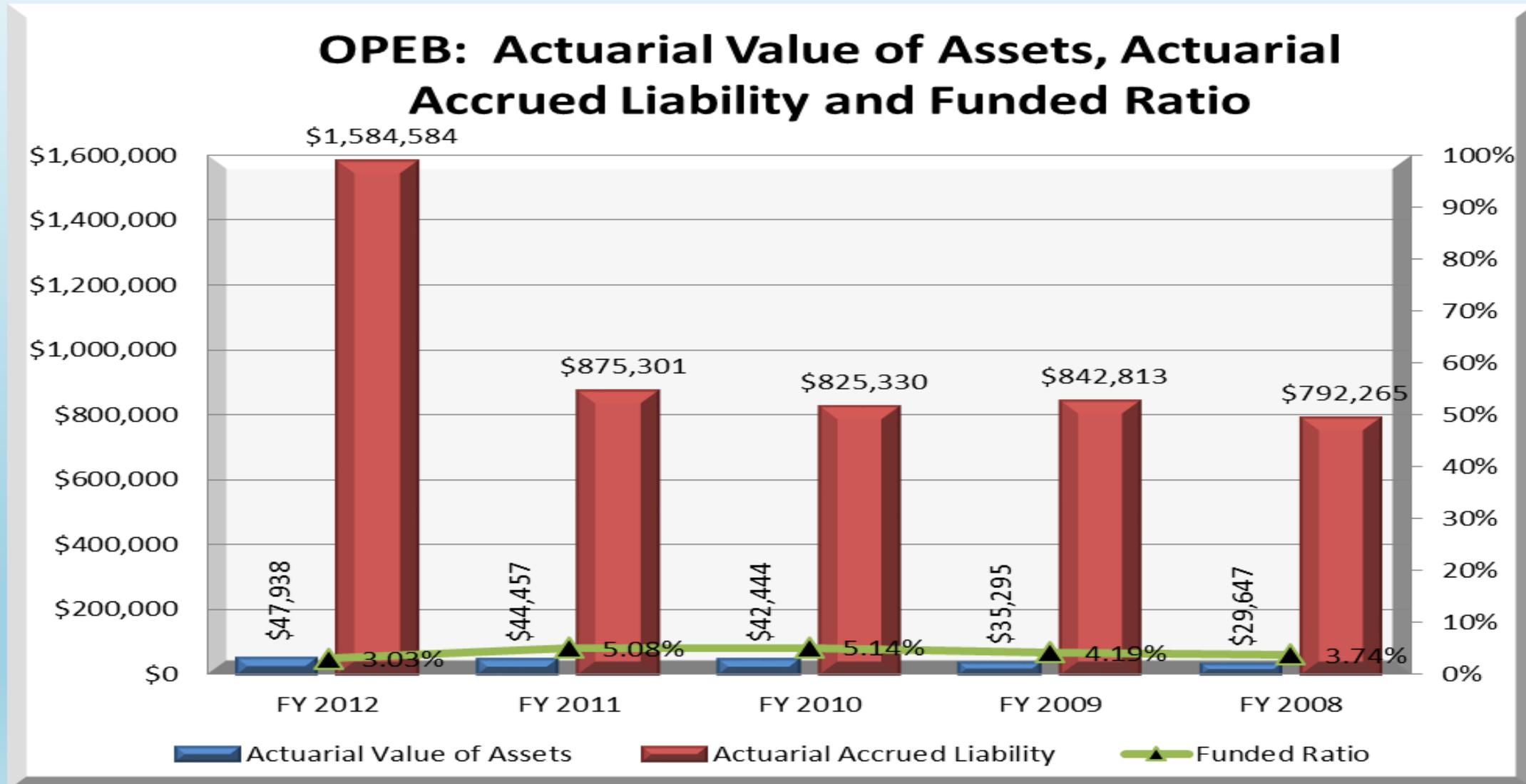
- An estimated 1,422 Employees are eligible to retire over this period or approximately 23% of the workforce (Community College and Library – an additional 374 employees)

Workers Compensation

Worker's Compensation Overview



OPEB – Actuarial Valuation of Assets, Actuarial Accrued Liability and Funded Ratio



Salary Increases by Pay Plan – FY 2006 – FY 2018

																						Proposed				FY 06 - FY 18 Total								
Employee Group	Salary Schedule	# of Employees	FY 2006		FY 2007		FY 2008		FY 2009		FY 2010		FY 2011		FY 2012			FY 2013			FY 2014		FY 2015		FY 2016		FY 2006- FY 2016 Total			FY 2017		FY 2018		
			COLA	Merit	Bonus	COLA	Merit	Bonus	COLA	Merit	COLA	Merit	COLA	Merit	COLA		Merit	COLA	Merit	TOTAL	COLA	Merit	COLA	Merit										
Corrections Officials	C-O	4	3.0	3.0	3.0	3.0	2.5	3.0	3.0	3.0					\$1,000		\$1,250		5.5	3.5	5.0	7.0			22.0	22.5	44.5					44.5		
Corrections Sworn	D	421	3.0	3.5	3.0	3.5	2.5	3.5	3.0	3.5					\$1,000		\$1,250		5.5	3.5	5.0	7.0			22.0	24.5	46.5					46.5		
Corrections Civilians	Q	60	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		2.5	3.5	2.5	3.5			15.0	21.0	36.0					36.0		
Fire/EMS Officials	F-O	18	3.0	3.5	3.0	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		10.5		10.5			11.0	35.0	46.0					46.0			
Fire/EMS Civilians	H	50	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		2.0	3.5		7.0			12.0	24.5	36.5					36.5		
Fire/EMS Sworn	Y, YM	841	3.0	3.5	3.0	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		10.5		10.5	1.0		12.0	35.0	47.0	3.5	4.0	7.0		61.5			
Police Sworn	L	1,609	3.0	3.5	3.0	3.5	2.5	3.5	3.0	3.5								14.0	3.5		3.5	1.0		12.5	35.0	47.5	3.5		7.0		58.0			
Police Civilians	P	176	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		2.0	3.5		7.0			12.0	24.5	36.5					36.5		
Police Officials	P-O	232	3.0	3.5	3.0	3.5	3.0	3.5	3.0	3.5							\$2,250		10.5		10.5			12.0	35.0	47.0					47.0			
Crossing Guards	X	97	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$500-900		\$500-1,050		5.0		2.0			17.0	14.0	31.0	3.0		1.0	3.5		38.5		
Sheriff Officials	S-O	8	3.0	3.5	3.0	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		10.5		10.5			11.0	35.0	46.0					46.0			
Sheriff Sworn	W	214	3.0	3.5	3.0	3.5	2.5	3.5	3.0	3.5					\$1,000		\$1,250		10.5		10.5	1.0		12.5	35.0	47.5	3.5					51.0		
Sheriff Civilians	Z	74	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		2.5	3.5	2.5	3.5			15.0	21.0	36.0					36.0		
AFSCME Locals	A	1,062	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		5.0		2.0			17.0	14.0	31.0	3.0		1.0	3.5		38.5		
Non-Union	G	1,150	2.5	3.5	2.5	3.5	2.5	3.5	2.5	3.5					\$1,000		\$1,250		5.0		2.0			17.0	14.0	31.0	3.0		1.0	3.5		38.5		

Total 6,016

Minimum Wage – DC Metropolitan

