



April 4, 2024

MEMORANDUM

TO: Thomas E. Dernoga, Chair
Planning, Housing and Economic Development (PHED) Committee

THRU: Jennifer A. Jenkins, Council Administrator 

FROM: Turkessa M. Green, County Auditor
Eric Irving, Fiscal and Legislative Specialist

RE: M-NCPPC Department of Parks and Recreation – FY 2025 Proposed Budget Review

OVERVIEW

The Department of Parks and Recreation is responsible for acquiring land, developing and managing park and recreation facilities, maintaining and policing park property, and providing various leisure activities and services. The Park Fund, the Recreation Fund, and the Enterprise Fund primarily support the operations of the Department. Property taxes are the primary revenue component for the Park Fund and Recreation Fund. User fees, charges, merchandise sales, and concessions predominantly finance the Enterprise Fund.

The FY 2025 Proposed Budget is based on the revenues generated according to an analysis of the November 2023 State Department of Assessments and Taxation (SDAT) assessable base estimates. These estimates show that the County's FY 2025 real assessable base is projected to grow by 6.8%. The Commission will update revenue estimates, if needed, after analysis of the most recent SDAT assessable base estimates released in March 2024. The FY 2025 Proposed Budget supports the Commission's goal of delivering programs and services at the highest levels while maintaining fiscal health. The Commission continues to partner with the County to promote economic vitality, environmental sustainability, and overall enhanced quality of life for County residents.

The primary objective of the FY 2025 Proposed Budget is to ensure continued service delivery and provide adequate resources for necessary park and recreation infrastructure while covering significant known commitments for personnel costs, including medical insurance and benefits, Other Post-Employment Benefits (OPEB), full funding of pension contributions, compensation enhancements, and funding for potential position reclassifications.

Of the total current revenue proposed in FY 2025, the property tax will generate approximately 98.2% of the revenue in the Park Fund and 88.7% of the revenue in the Recreation Fund. Of the total revenue proposed in the Enterprise Fund, 49.4% is generated through fees, merchandise sales, concessions, and rentals. Transfers and subsidies continue to represent a significant percentage of total revenues in the Enterprise Fund, decreasing from 57.2% in FY 2024 to 50.5% in FY 2025.

FY 2025 Proposed Budget – Department of Parks and Recreation

The proposed expenditure levels of the Park Fund and Recreation Fund, excluding reserves not programmed for expenditure in FY 2025, total \$353.1 million. This represents an increase of \$42.4 million, or 13.6%, above the FY 2024 adopted budget of \$310.8 million. The proposed expenditure level of the Enterprise Fund, excluding reserves, totals \$16.6 million. See the summary of proposed revenue and expenditures for the three funds below. In FY 2025, the total combined proposed revenues (\$340.6 million) will fall below the total proposed expenditures (\$369.7 million, excluding reserves) by \$29.2 million for the three (3) funds that support the Department’s operations.

	FY24 Adopted	FY25 Proposed	\$ Change	% Change
Revenue				
Tax Supported Funds				
Park Fund	\$ 193,220,394	\$ 205,740,259	\$ 12,519,865	6.5%
Recreation Fund	110,719,320	118,977,143	\$ 8,257,823	7.5%
Enterprise Fund (Includes Transfer from Rec. Fund)	14,721,843	15,922,671	\$ 1,200,828	8.2%
Total Proposed Revenue	\$ 318,661,557	\$ 340,640,073	\$ 21,978,516	6.9%
Expenditures (Excluding Reserves)				
Tax Supported Funds				
Park Fund*	\$ 194,652,804	\$ 222,257,889	\$ 27,605,085	14.2%
Recreation Fund**	116,205,573	130,965,253	\$ 14,759,680	12.7%
Total Park and Recreation Funds	\$ 310,858,377	\$ 353,223,142	\$ 42,364,765	13.6%
Enterprise Fund	15,067,047	16,642,675	\$ 1,575,628	10.5%
Total Proposed Expenditures	\$ 325,925,424	\$ 369,865,817	\$ 43,940,393	13.5%
Revenue Over/(Under) Expenditures	\$ (7,263,867)	\$ (29,225,744)	\$ (21,961,877)	

*Includes Transfers to Debt Service and Capital Projects Funds

**Includes Transfers to Enterprise and Capital Projects Funds

Staffing

Total Commission staffing in the Park, Recreation, and Enterprise Funds is proposed at 2,321.06 work years. This represents a decrease of 201.23 work years below the FY 2024 approved staffing level. Of these work years, 992.04, or 42.7%, are seasonal or intermittent. Below is a summary of the proposed positions and work years for the Department of Parks and Recreation.

	Approved FY 2024	Proposed FY 2025	Change	% Change
Positions:				
Park Fund	859	900	41	4.77%
Recreation Fund	354	382	28	7.91%
Enterprise Fund	47	49	2	4.26%
Total Positions	1,260	1,331	71	
Work Years:				
Park Fund	1,107.73	1,078.57	(29.16)	-2.63%
Recreation Fund	1,276.16	1,112.73	(163.43)	-12.81%
Enterprise Fund	138.40	129.76	(8.64)	-6.24%
Total Work Years	2,522.29	2,321.06	(201.23)	

The FY 2025 Proposed Budget requests the largest annual increase in personnel in over ten years – 71 new positions across the Park, Recreation, and Enterprise Funds. New positions are included in the FY 2025 Proposed Budget to support the Natural and Historic Resources Division (9 new positions), Park Planning and

FY 2025 Proposed Budget – Department of Parks and Recreation

Environmental Stewardship Division (5 full-time positions), Youth and Countywide Sports Division (4 new positions), Arts and Cultural Heritage Division (3 full-time positions), Special Programs Division (3 full-time positions), and the Aquatics and Athletic Facilities Division (1 full-time position).

The Proposed Budget also includes thirteen (13) new positions in the Northern and Southern Recreation Leisure Services Divisions to grow staffing at childcare programs across the County including three new full-time facility directors. Additionally, eight (8) new full-time positions are included for the Northern and Southern Region Parks Division to support playgrounds, trails, and athletic turf and ball fields.

Finally, the Proposed Budget adds centralized support and administration positions within the Office of the Director (3 full-time positions), Management Services Division (4 full-time positions), Capital Planning and Development Division (2 full-time Project Managers), Facility Services Division (3 full-time positions), Office of the Deputy Director for Administration and Development (4 full-time positions), Public Affairs and Community Engagement Division (2 full-time positions) and Park Police (5 Career Officers). A summary of authorized positions for all three funds is provided on page 75 of the FY 2025 Proposed Budget book.

The FY 2025 Proposed Budget also includes \$6.89 million to adjust compensation for eligible employees, subject to negotiations and collective bargaining. The Commission is currently negotiating a new contract with the Municipal and County Government Employees Organization (MCGEO) as well as wage-and-benefit reopeners with the Fraternal Order of Police (FOP). The Commission anticipates concluding negotiations before the May bi-county meeting.

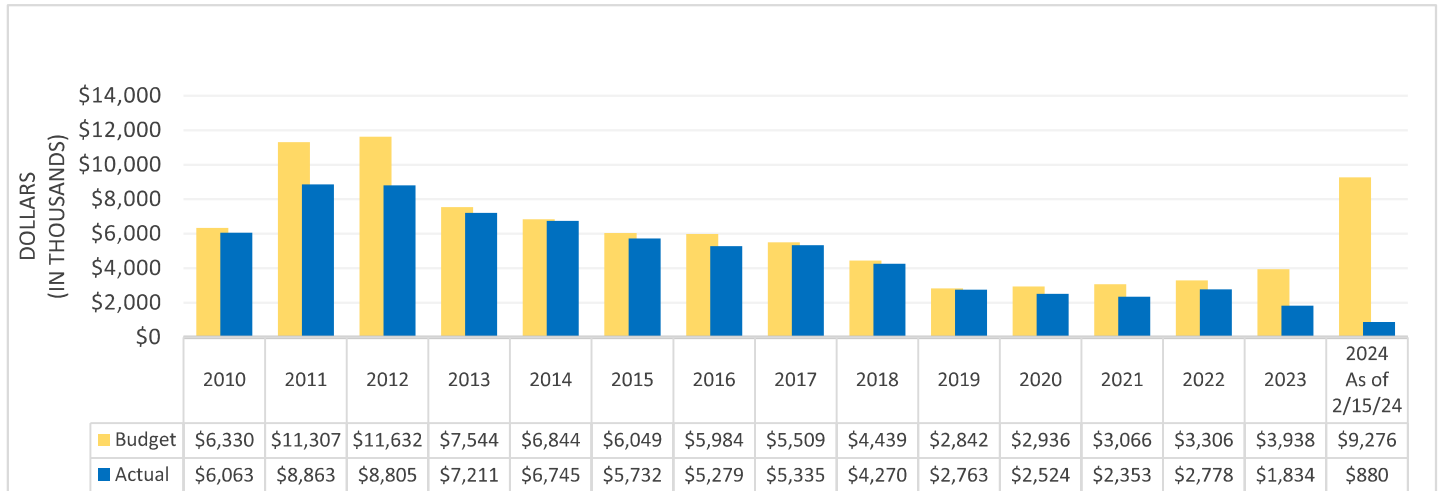
The Department reported that recruiting, hiring, and retaining staff are critical issues it will face over the next three years. The Department had 215 full-time vacancies through the first half of FY 2024. The Divisions with the highest overall number of vacancies are the Southern Region Parks Division (26), the Park Police (25), the Facility Services Division (25), and the Northern Region Parks Division (21). More than half of the FY 2024 vacancies have been open for longer than six months, including 21% vacant for longer than one year. These longer-term vacancies are primarily in the Park Police (17 positions), Facility Services (14 positions), and the Southern Region Parks and Recreation (28 positions).

Through the first half of the current fiscal year, the Department filled 104 vacant positions, more than two-thirds of which were longer-term vacancies. Progress in filling these longer-term vacancies was highest in the Southern Region Parks and Recreation (18 positions), Facility Services Division (9 positions), and the Northern Region Parks and Recreation (8 positions). The Department anticipates filling 143 positions by the end of this fiscal year through targeted engagement, increased social media advertising, and expanding its existing recruitment platform capabilities.

Project Charges

The Commission continues to support the County government and other entities through project charge agreements. The FY 2025 proposed project charges for the Department of Parks and Recreation (budgeted in the Park Fund and Recreation Fund) are \$4.9 million, a decrease of \$4.4 million below the adopted FY 2024 budget. A history of the Department's budgeted versus actual project charges is provided below.

FY 2025 Proposed Budget – Department of Parks and Recreation



For details of the proposed project charges (all funds), see **Exhibit V** on page 14.

Largo Headquarters Building

The Commission’s plans to move its new headquarters to Largo are underway. The new headquarters will serve as the primary administrative offices for the Commissioners’ Office, the Planning Department, and the Department of Parks and Recreation. The Planning Department and Commissioners’ Offices relocated from Upper Marlboro to the new Largo offices in November 2023. The Parks Department currently occupies leased space at Walker Drive Headquarters in Greenbelt, MD, and the Parks and Recreation Administration offices are in Riverdale, MD. Funding to plan and design spaces in the Largo headquarters for the Department of Parks and Recreation staff prior to occupancy is included in the FY 2025 Administration Fund budget request.

Revenues and expenditures for this project are accounted for in the Largo Headquarters Internal Service Fund (page 69 of the FY 2025 Proposed Budget). In FY 2023, the Department transferred \$55 million (\$48 million from the Park Fund and \$7 million from the Recreation Fund) to support this project. Funding in the amount of \$60 million was also transferred from the Administration Fund in FY 2021 to support this initiative.

With the initial occupancy completed, the proposed FY 2025 budget includes \$5.9 million in operating and maintenance expenditures, offset by \$5.9 million in charges for services (rental income) from the Commissioner’s Office, the Planning Department, and the Department of Parks and Recreation. The FY 2025 budget also requests a transfer of \$40.9 million from the Administration Fund for maintenance, repair, and upgrades to the Largo buildings, which were not covered by the prior transfers.

The following sections of this report summarize the revenues, expenditures, and significant changes in each fund for the Department of Parks and Recreation.

PARK FUND

The Park Fund provides funding to support park maintenance, development, and security operations, as well as funding to manage natural resources and provide recreational opportunities within a park setting. 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 2025. These rates remain unchanged from the adopted FY 2024 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 2025 proposed budget anticipates property tax revenues of \$202.0 million, based on the above tax rates being applied to a personal property assessable base of \$3.078 billion and a real assessable base of \$119.314 billion.

The Commission also anticipates generating \$3.7 million in revenue through means other than the property tax. The proposed non-property tax revenue is increasing by \$496,865 compared to the FY 2024 approved level, signaling a rebound from pandemic dips in activity. The most significant sources of non-property tax revenue are rentals and concessions (\$2.5 million), intergovernmental (\$0.5 million), and miscellaneous (\$0.5 million). Revenue from other sources, such as service charges and interest, account for the remaining \$0.2 million. Due to the variability of investment conditions, Commission estimates for interest revenue are prudently conservative. Actual interest collected in FY 2023 reached a peak of \$4.9 million.

The proposed Park Fund expenditure budget totals \$222.3 million (excluding reserves), an increase of \$27.6 million, or 14.2%, above the FY 2024 approved level. The proposed budget doubles the Commission’s investment in capital outlay (\$4.2 million above FY2024) to address repairs and replenishment of fleet, environmental, and IT systems. Other Services and Charges are also proposed to grow by \$13.1 million, primarily driven by increased funding in the Facility and Support Services Divisions for the Largo Headquarters. The FY 2025 budget includes \$4.7 million for compensation increases (subject to negotiations), as well as \$4.7 million for the current portion (PAYGO) and \$2.9 million of prefunding for other post-employment benefits (OPEB). Finally, the proposed budget decreases the transfer to the Capital Projects Fund by \$7.1 million from the FY 2024 Adopted level while increasing the Debt Service Fund transfer by \$2.6 million.

Total staffing in the Park Fund is proposed at 1,078.57 work years, a decrease of 29.16 work years below the FY 2024 approved staffing level. Of these work years, 179.40, or 16.6%, are seasonal, intermittent, or term contract work years. The number of authorized positions approved for the Park Fund by Division is provided on pages 342 and 343 of the budget book.

A summary of the proposed revenues and expenditures for the Park Fund is provided in **Exhibit I** on page 10. The fund balance in the Park Fund is projected at \$60.2 million as of June 30, 2025, which includes a \$9.3 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Park Fund Summary below).

Park Fund Summary	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 205,740,259
Total Expenditures (Excluding Reserves)	(222,257,889)
Revenues Over/(Under) Expenditures	\$ (16,517,630)
Estimated Beginning Fund Balance in FY25	76,750,398
Projected Ending Fund Balance in FY25	\$ 60,232,768
Fund Balance Designated for Contingencies (5% of Operating)	(9,299,600)
Undesignated Fund Balance	\$ 50,933,168

RECREATION FUND

The Recreation Fund provides funding to support various educational, recreational, and leisure activities. 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 2025. These rates remain unchanged from the adopted FY 2024 levels. The Commission expects to generate \$105.6 million in property tax revenues in FY 2025, based on these tax rates being applied to a personal property assessable base of \$3.289 billion and a real property assessable base of \$127.473 billion. In this fund, the assessable base covers the entire County.

The Commission also anticipates generating \$13.4 million in revenue through means other than the property tax. The estimated non-property tax revenue is increasing by \$2 million compared to the FY 2024 approved level. The largest single source is service charges and sales, at \$11.1 million, which includes user fees for various activities offered by the Area Operations Division and the Facility Operations Division. These activities include arts programs, childcare, aquatics, summer play activities, and sports programs. This FY 2025 figure represents an aggressive projection, nearly 50% (\$3.5 million) higher than any year’s collection since 2015. The Commission plans to meet this revenue goal by increasing memberships and visits to community centers; expanding youth sports programming; fee increases for childcare, aquatics, camps, and classes; opening the Southern Area Aquatics Recreation and Wellness Centers; transferring the Sports & Learning Complex from the Enterprise Fund to the Recreation Fund.

The proposed Recreation Fund expenditure budget totals \$131 million (excluding reserves), an increase of \$14.8 million above the FY 2024 approved level. The increase is primarily driven by costs associated with the requested 28 additional positions as well as a larger transfer to the Capital Projects Fund. Highlights in the FY 2025 budget include \$2 million for compensation increases (subject to negotiations) and a transfer to the Enterprise Fund in the amount of \$8 million. In FY 2025, the Commission is also budgeting \$1.2 million for prefunding and \$1.9 million for the current portion (PAYGO) for other post-employment benefits (OPEB).

Total staffing in the Recreation Fund is proposed at 1,112.73 work years, a decrease of 12.8% below the FY 2024 approved staffing level. Of these work years, 731.88, or 65.8%, are seasonal, intermittent, or term contract work years. The number of authorized positions approved for the Recreation Fund by Division is provided on page 343 of the budget book.

With expenditures and transfers expected to exceed anticipated revenue, the proposed budget requires the use of \$11.99 million in fund balance carried forward from FY 2024. The available fund balance grew considerably during FY 2023, the result of lower-than-expected operating expenditures, reduced transfer to the Largo Headquarters ISF (\$18.5 million less), and the balance of funds previously set aside for PGCPs athletic facilities partnerships (\$25.4 million). In recent years, fund balance has been used primarily for one-

FY 2025 Proposed Budget – Department of Parks and Recreation

time costs (i.e., Largo HQ transfer, PGCPs partnership, one-time increase in project charges). This proposed budget, however, uses fund balance to cover ongoing operating expenses. The Commission’s six-year projection anticipates the undesignated fund balance to be exhausted by FY 2028.

A summary of the proposed revenues and expenditures of the Recreation Fund is provided in **Exhibit II** on page 11. The fund balance in the Recreation Fund is projected at \$43.4 million as of June 30, 2025, which includes a \$5.9 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Recreation Fund Summary below).

Recreation Fund Summary	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 118,977,143
Total Expenditures (Excluding Reserves)	(130,965,253)
Revenues Over/(Under) Expenditures	\$ (11,988,110)
Estimated Beginning Fund Balance in FY25	55,408,372
Projected Ending Fund Balance in FY25	\$ 43,420,262
Fund Balance Designated for Contingencies (5% of Operating)	(5,898,300)
Undesignated Fund Balance	\$ 37,521,962

ENTERPRISE FUND

The Enterprise Fund aims to operate facilities that serve the specialized recreational needs of the County’s residents without unnecessarily taxing those who do not utilize the services. The Enterprise Fund includes both self-operated facilities and facilities leased to private concessionaires. Enterprise Fund facilities include golf courses, ice rinks, the Equestrian Center, the Show Place Arena, Regional Park Tennis Bubbles, the Trap and Skeet Center, and the College Park Airport. The Sports & Learning Complex was transferred to the Recreation Fund in FY 2023.

Although the Commission intends to recover costs associated with operating these facilities primarily through user charges, merchandise sales, and concessions, proposed FY 2025 transfers and subsidies from tax-supported funds continue to represent a significant percentage of total revenues in the Enterprise Fund (50.5%). These subsidies are received from the Recreation Fund and are proposed at \$8.05 million for FY 2025, a decrease of \$4.5% below the FY 2024 level.

Most of the subsidies are directed to the Show Place Arena/Equestrian Center (\$3 million), the Bladensburg Waterfront Park (\$1.7 million), the ice rinks (\$0.9 million), and the golf courses (\$0.8 million). (See details of the transfers/subsidies in the table below).

Enterprise Programs	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change From FY24	% Change From FY24
Sports & Learning Complex*	\$ 6,165,073	\$ 4,765,346	\$ 534,981	\$ -	\$ -	-	N/A
Show Place Arena/Equestrian Center	1,928,010	2,223,565	2,263,585	2,889,794	3,024,472	134,678	4.7%
Golf Courses	924,262	1,415,505	1,330,976	1,396,171	826,703	(569,468)	-40.8%
Trap & Skeet Center	(20,753)	300,431	342,687	325,575	408,162	82,587	25.4%
Ice Rinks	964,961	1,015,095	1,059,174	1,090,789	982,124	(108,665)	-10.0%
Enterprise Administration	2,046,660	387,546	1,315,705	387,000	165,907	(221,093)	-57.1%
College Park Airport	257,260	332,729	356,654	405,967	674,343	268,376	66.1%
Regional Park Tennis Bubbles	134,619	242,280	252,212	257,123	265,359	8,236	3.2%
Bladensburg Waterfront Park	1,000,000	340,183	1,609,317	1,674,824	1,699,601	24,777	1.5%
Total	\$ 13,400,092	\$ 11,022,680	\$ 9,065,291	\$ 8,427,243	\$ 8,046,671	\$ (380,572)	-4.2%

*Transferred to Recreation Fund in FY 2023

FY 2025 Proposed Budget – Department of Parks and Recreation

Total revenues projected in the Enterprise Fund, including subsidies, is \$15.9 million, an 8.2% increase compared to the FY 2024 Approved Budget. The self-supporting income sources are increasing by \$1.6 million. Other significant sources of revenue in the Enterprise Fund include fees and charges (\$3.6 million), concessions and rentals (\$2.5 million), and merchandise sales (\$1.8 million).

Total expenditures for the Enterprise Fund are proposed at \$16.6 million, a 10% increase above the FY 2024 approved level. The Proposed FY 2025 budget includes funding for 49 full-time positions, including two additional Golf Course positions. However, total work years will decrease by 6.2% in FY 2025 due to fewer projected seasonal staff hours at the ice rinks, golf courses, tennis bubbles, and trap & skeet center. Of the total work years proposed for FY 2025, 80.76, or 62.0%, are seasonal, intermittent, or term contract work years. The FY 2025 budget includes \$0.2 million for compensation increases (subject to negotiations).

A breakout of revenues and expenses for the Enterprise Fund is included in this report as **Exhibit III** on page 12.

ADVANCED LAND ACQUISITION FUND

The Advanced Land Acquisition Revolving Fund (ALARF) was established to acquire land needed for specified public uses and purposes, including State highways, roads, and school sites. The Maryland Annotated Code, Land Use Article empowers the Maryland National Capital Park and Planning Commission to include funding in its annual budget for the acquisition of lands needed for these purposes. The purchase must be shown on the Commission's general plan for the physical development of the regional district or in an adopted plan. The County Council of Prince George's County must formally approve all such land acquisitions. 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 it 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 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 have since been paid off; therefore, no debt service is anticipated in FY 2025, and no ALARF property tax is assumed.

Exhibit IV on page 13 represents the Commission's proposed FY 2025 statement of revenues, expenditures, transfers, and fund balance. As previously mentioned, the Advance Land Acquisition Fund will not generate property tax revenue in FY 2025. Since the Commission cannot anticipate the 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. The total appropriated funds from the Advanced Land Acquisition Revolving Fund for FY 2025 are \$312,177.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Commission is responsible for acquiring, developing, and maintaining the park system for Prince George’s County. The Capital Improvement Program (CIP) is a six-year park acquisition and development program. The first year represents the capital budget, and the remaining five years are targeted for planning purposes.

The proposed six-year CIP (FY 2025 – FY 2030) is approximately \$373.4 million, a 6% decrease from the approved FY 2024 – 2029 CIP. The proposed capital budget for FY 2025 is \$131.2 million, a 3% decrease from the adopted FY 2024 capital budget. The decrease is due to state grants not yet included in the budget. Below is a summary of the Proposed FY 2025 – FY 2030 CIP.

	Total Project Cost	Life to Date Actual	FY 2024 Estimate	FY 2025 Proposed Capital Budget	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 6-Year
202 Projects	\$1,368,324	\$858,443	\$136,496	\$131,235	\$70,150	\$55,750	\$40,750	\$35,750	\$39,750	\$373,385

Proposed funding sources for the FY 2025 capital budget include direct funding from the operating budget (PAYGO) in the amount of \$32.3 million or 24.6%, M-NCPPC Bond Proceeds in the amount of \$91.4 million or 69.6%, State funding in the amount of \$7.5 million or 5.7%, and Developer Contributions/Other funding in the amount of \$30,000 (0.02%).

The Commission’s proposed Capital Improvement Program contains 202 projects with a total cost of \$1.4 billion. The key initiatives in the proposed FY 2025 CIP include the following:

- Investment in trails, playgrounds, and athletic fields;
- Investing in existing facilities (historical sites, art centers, aquatic facilities, and community centers) and infrastructure;
- Public safety improvements, including ADA and code compliance; and
- Implement growth initiatives in approved plans and feasibility studies.

The Capital Projects Fund accounts for the acquisition and construction of major capital facilities and consists of the first year of the six-year Capital Improvement Program. A breakout of revenues and expenses for the Capital Projects Fund is included as **Exhibit VI** on page 18.

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

Description	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 180,615,183	\$ 189,941,700	\$ 201,964,700	\$ 12,023,000	6.3%
Intergovernmental	511,165	487,959	487,959	-	0.0%
Service Charges & Sales	22,717	70,900	75,300	4,400	6.2%
Rentals and Concessions	2,040,405	2,006,335	2,493,800	487,465	24.3%
Interest - Operating	4,882,843	100,000	105,000	5,000	5.0%
Miscellaneous	358,423	513,500	513,500	-	0.0%
Total Current Revenue	\$ 188,430,736	\$ 193,120,394	\$ 205,640,259	\$ 12,519,865	6.5%
Interest - CIP	6,533,709	100,000	100,000	-	0.0%
Total Revenues	\$ 194,964,445	\$ 193,220,394	\$ 205,740,259	\$ 12,519,865	6.5%
Expenditures/Financing Uses:					
Personnel Services	\$ 91,236,401	\$ 108,736,897	\$ 121,145,674	\$ 12,408,777	11.4%
Supplies and Materials	9,627,874	11,087,175	13,292,054	2,204,879	19.9%
Other Services and Charges	31,712,091	29,043,124	42,153,608	13,110,484	45.1%
Capital Outlay	10,106,085	3,488,900	7,728,900	4,240,000	121.5%
Chargebacks	1,519,065	1,525,455	1,671,950	146,495	9.6%
Total Operating Expenditures	\$ 144,201,516	\$ 153,881,551	\$ 185,992,186	\$ 32,110,635	20.9%
Transfer to CIP	31,350,000	26,500,000	19,346,000	(7,154,000)	-27.0%
Debt Service	12,419,990	14,271,253	16,919,703	2,648,450	18.6%
Largo HQ Bldg Fund	48,000,000	-	-	-	N/A
Total Expenditures/Uses	\$ 235,971,506	\$ 194,652,804	\$ 222,257,889	\$ 27,605,085	14.2%
Excess of Sources over (under)					
Total Uses	\$ (41,007,061)	\$ (1,432,410)	\$ (16,517,630)	\$ (15,085,220)	1053.1%
Beginning Fund Balance	\$ 119,189,869	\$ 55,735,693	\$ 76,750,398	\$ 21,014,705	37.7%
Ending Fund Balance	\$ 78,182,808	\$ 54,303,283	\$ 60,232,768	\$ 5,929,485	10.9%
Designated Expenditure Reserve	\$ 7,208,500	\$ 7,694,100	\$ 9,299,600	\$ 1,605,500	20.9%
Undesignated Fund Balance	\$ 70,974,308	\$ 46,609,183	\$ 50,933,168	\$ 4,323,985	9.3%
Tax Rate (Cents per \$100)					
	Real: 15.94	Real: 15.94	Real: 15.94		0.0%
	Personal: 39.85	Personal: 39.85	Personal: 39.85		0.0%
Assessable Base (Billions)					
	Real: 105.135	Real: 111.243	Real: 119.314		7.26%
	Personal: 3.013	Personal: 3.286	Personal: 3.078		-6.33%

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 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 94,036,216	\$ 99,264,600	\$ 105,550,600	\$ 6,286,000	6.3%
Intergovernmental -					
Federal	-	-	-	-	N/A
State	527,404	-	-	-	N/A
County - Grant	-	-	-	-	N/A
PGC PILOT	240,175	238,776	238,776	-	0.0%
Service Charges & Sales	7,711,488	9,403,440	11,128,807	1,725,367	18.3%
Interest - Operating	3,245,786	100,000	105,000	5,000	5.0%
Rentals and Concessions	1,336,636	1,638,024	1,666,480	28,456	1.7%
Miscellaneous	916,937	74,480	287,480	213,000	286.0%
Total Revenues	\$ 108,014,642	\$ 110,719,320	\$ 118,977,143	\$ 8,257,823	7.5%
Expenditures/Financing Uses:					
Personnel Services	\$ 56,238,401	\$ 63,945,214	\$ 75,873,262	\$ 11,928,048	18.7%
Supplies and Materials	3,605,523	6,575,520	6,969,122	393,602	6.0%
Other Services and Charges	20,493,425	25,503,505	25,249,528	(253,977)	-1.0%
Capital Outlay	744,121	1,151,713	1,151,713	-	0.0%
Interest	-	-	-	-	N/A
Chargebacks	595,988	602,378	674,957	72,579	12.0%
Total Operating Expenditures	\$ 81,677,458	\$ 97,778,330	\$ 109,918,582	\$ 12,140,252	12.4%
Transfer to CIP	19,588,514	10,000,000	13,000,000	3,000,000	30.0%
Transfer to Enterprise Fund	9,065,291	8,427,243	8,046,671	(380,572)	-4.5%
Transfer to Largo HQ Bldg Fund	7,000,000	-	-	-	N/A
Total Expenditures/Uses	\$ 117,331,263	\$ 116,205,573	\$ 130,965,253	\$ 14,759,680	12.7%
Excess of Sources over (under)					
Total Uses	\$ (9,316,621)	\$ (5,486,253)	\$ (11,988,110)	\$ (6,501,857)	118.5%
Beginning Fund Balance	\$ 70,211,246	\$ 26,730,823	\$ 55,408,372	\$ 28,677,549	107.3%
Ending Fund Balance	\$ 60,894,625	\$ 21,244,570	\$ 43,420,262	\$ 22,175,692	104.4%
Designated Expenditure Reserve	\$ 4,506,200	\$ 5,310,300	\$ 5,898,300	\$ 588,000	11.1%
Undesignated Fund Balance	\$ 56,388,425	\$ 15,934,270	\$ 37,521,962	\$ 21,587,692	135.5%
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: 112.324 Personal: 3.219	Real: 118.849 Personal: 3.511	Real: 127.473 Personal: 3.289		7.26% -6.32%

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

Description	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Revenues:					
Sales	\$ 1,476,060	\$ 1,960,000	\$ 1,804,300	\$ (155,700)	-7.9%
Charges for Services	2,896,659	2,406,400	3,583,500	1,177,100	48.9%
Rentals and Concessions	2,966,636	1,903,200	2,463,200	560,000	29.4%
Interest	547,299	15,000	15,000	-	0.0%
Miscellaneous	5,642	10,000	10,000	-	0.0%
Transfer from Recreation Fund	9,065,291	8,427,243	8,046,671	(380,572)	-4.5%
Total Revenues	\$ 16,957,587	\$ 14,721,843	\$ 15,922,671	\$ 1,200,828	8.2%
Expenditures:					
Personnel Services	\$ 4,987,476	\$ 8,381,206	\$ 9,512,663	\$ 1,131,457	13.5%
Goods for Resale	1,303,624	1,376,304	1,334,304	(42,000)	-3.1%
Supplies and Materials	1,186,997	1,114,330	1,204,430	90,100	8.1%
Other Services & Charges	4,051,784	3,709,698	4,112,998	403,300	10.9%
Depreciation & Amortization	686,366	-	-	-	N/A
Capital Outlay	18,981,561	271,800	236,800	(35,000)	-12.9%
Chargebacks	277,273	213,709	241,480	27,771	13.0%
Loss on Sale/Disposal Assets	901	-	-	-	N/A
Total Expenditures	\$ 31,475,982	\$ 15,067,047	\$ 16,642,675	\$ 1,575,628	10.5%
Revenue Over/(Under) Expenditures	<u>\$ (14,518,395)</u>	<u>\$ (345,204)</u>	<u>\$ (720,004)</u>	<u>\$ (374,800)</u>	108.6%
Total Net Position - Beginning	\$ 24,854,786	\$ 24,854,786	\$ 10,097,021	\$ (14,757,765)	-59.4%
Total Net Position - Ending	\$ 10,336,391	\$ 24,509,582	\$ 9,377,017	\$ (15,132,565)	-61.7%

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

<u>Debt Service Fund</u>						
Description	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change	
Revenues:						
Property Taxes	\$ 172	\$ -	\$ -	\$ -		N/A
Use of Fund Balance	-	-	-	-		N/A
Total Revenues	\$ 172	\$ -	\$ -	\$ -		N/A
Expenditures:						
Bond Principal Retirement	\$ -	\$ -	\$ -	\$ -		N/A
Bond Interest	-	-	-	-		N/A
Administrative Expenses	-	-	-	-		N/A
Other Services and Charges - Contributions	127	-	-	-		N/A
Total Expenditures	\$ 127	\$ -	\$ -	\$ -		N/A
Revenue Over/(Under) Expenditures	\$ 45	\$ -	\$ -	\$ -		N/A
Net Increase/(Decrease) in Fund Balance	\$ 45	\$ -	\$ -	\$ -		N/A
Beginning Fund Balance	27	-	-	-		N/A
Ending Fund Balance	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>N/A</u>
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: 112.324 Personal: 3.219	Real: 118.849 Personal: 3.511	Real: 127.473 Personal: 3.289			7.26% -6.32%

<u>Revolving Fund</u>						
Description	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change	
Revenues:						
Interest on Investment	\$ 9,443	\$ -	\$ -	\$ -		N/A
Contributions	128	-	-	-		N/A
Total Revenues	\$ 9,571	\$ -	\$ -	\$ -		N/A
Expenditures:						
Capital Outlay	\$ -	\$ 302,637	\$ 312,142	9,505		3.1%
Other Services and Charges	38	-	35	35		N/A
Total Expenditures	\$ 38	\$ 302,637	\$ 312,177	\$ 9,540		3.2%
Revenue Over/(Under) Expenditures	\$ 9,533	\$ (302,637)	\$ (312,177)	\$ (9,540)		3.2%
Total Net Position - Beginning	302,610	302,637	312,177	9,540		3.2%
Total Net Position - Ending	<u>\$ 312,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>N/A</u>

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

Source	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Administration Fund:				
<u>Commissioners' Office</u>				
County Council Planning & Zoning Function	\$ 1,287,300	\$ 1,287,300	\$ -	0.0%
<u>Planning Department</u>				
People's Zoning Counsel*	\$ 250,000	\$ 250,000	\$ -	0.0%
Zoning Enforcement Unit*	1,537,099	1,537,099	-	0.0%
Water & Sewer Planning Unit*	155,300	155,300	-	0.0%
GIS Program**	340,500	340,500	-	0.0%
Tax Collection Fee*	34,400	34,400	-	0.0%
Economic Development Corporation (EDC)	65,000	65,000	-	0.0%
DPIE Permits & Inspections*	376,200	376,200	-	0.0%
DPW&T Engineering, Inspection, & Permitting*	205,600	205,600	-	0.0%
Redevelopment Authority*	400,000	400,000	-	0.0%
EDC - General Plan Goals	250,400	250,400	-	0.0%
Total - Planning Department	3,614,499	3,614,499	-	0.0%
Total Administration Fund	\$ 4,901,799	\$ 4,901,799	\$ -	0.0%
Park Fund:				
City of Bowie, Allen Pond Maint.	\$ 115,000	\$ 115,000	\$ -	0.0%
Huntington City Community Development Corporation	112,500	112,500	-	0.0%
Patuxent River 4-H Center Foundation	34,300	34,300	-	0.0%
Town of Forest Heights (Community Maintenance and Beautification)	100,000	100,000	-	0.0%
Patuxent Riverkeepers	15,000	15,000	-	0.0%
PGCC - Park Police/Security/Pool	250,000	250,000	-	0.0%
City of Seat Pleasant (Beautification)	200,000	-	(200,000)	-100.0%
Total Park Fund	\$ 826,800	\$ 626,800	\$ (200,000)	-24.2%

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

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

FY 2025 Proposed Budget – Department of Parks and Recreation

Source	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Recreation Fund:				
100 Black Men of Prince George's County	\$ 25,000	\$ 25,000	\$ -	0.0%
After School Arts (World Art Focus)	98,000	98,000	-	0.0%
Allentown Boys & Girls Club	10,000	10,000	-	0.0%
Anacostia Trails and Heritage Area	60,000	60,000	-	0.0%
Anacostia Watershed Society, Inc.	50,000	50,000	-	0.0%
Art Works Now	35,000	35,000	-	0.0%
Beltsville-Adelphi Boys and Girls Club	30,000	30,000	-	0.0%
Camp Springs Girls & Boys Club	30,000	30,000	-	0.0%
Cherry Lane Boxing and Fitness	20,000	20,000	-	0.0%
City of College Park, Youth & Family Services	45,000	45,000	-	0.0%
City of College Park - Senior Programming	50,000	50,000	-	0.0%
City of District Heights - Senior Programming	250,000	250,000	-	0.0%
City of District Heights - Youth Programming	250,000	250,000	-	0.0%
City of Greenbelt, After School Arts	15,000	15,000	-	0.0%
City of Greenbelt, Recreation Services	70,000	70,000	-	0.0%
City of Greenbelt, Therapeutic Program	15,000	15,000	-	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, Youth Services Programming	45,000	45,000	-	0.0%
City of Laurel, Anderson & Murphy Community Center	30,000	30,000	-	0.0%
Clinton Boys and Girls Club, Inc.	10,000	10,000	-	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%
The Conservancy Broad Creek, Inc.	50,000	50,000	-	0.0%
The Denney House, Inc.	50,000	50,000	-	0.0%
District Heights Boys & Girls Club, Inc.	50,000	50,000	-	0.0%
Cooperative Extension Service (4H)	208,600	208,600	-	0.0%
End Time Harvest Ministries Inc.	100,000	100,000	-	0.0%
End Time Harvest Ministries Inc. (Pathways to Career Success Program)	50,000	50,000	-	0.0%
Forestville Boys and Girls Club	50,000	50,000	-	0.0%
Ft. Washington Area Recreation Council, Inc	30,000	30,000	-	0.0%
Ft. Washington Pool Association, Inc.	10,000	10,000	-	0.0%
Gateway Arts Program	45,000	45,000	-	0.0%
G-I-R-L-S-Inc.	20,000	20,000	-	0.0%
Girl Scouts Capital Area	10,000	10,000	-	0.0%
Glenarden Boys and Girls Club	20,000	20,000	-	0.0%
Glenarden Track Club	20,000	20,000	-	0.0%
The Global Air Drone Academy, Inc.	15,000	15,000	-	0.0%
Greater Laurel United Soccer Club	5,000	5,000	-	0.0%
Greenbelt Aquatics & Fitness Center	110,000	110,000	-	0.0%
Greenbelt Community Center	50,000	50,000	-	0.0%
Huntington City Community Development Corporation	15,000	15,000	-	0.0%
ImpactDMV Inc.	100,000	100,000	-	0.0%
Ivy Community Charities	10,000	10,000	-	0.0%
Joan's House Inc.	100,000	100,000	-	0.0%
Junior Achievement	20,000	20,000	-	0.0%
Kappa Epsilon Lambda Education Foundation, Incorporated (KELF)	100,000	100,000	-	0.0%
Kentlands Boxing Club	5,000	5,000	-	0.0%
Kettering-Largo-Mitchellville Boys & Girls Club	30,000	30,000	-	0.0%
Lake Arbor Foundation	175,000	175,000	-	0.0%
Lanham Boys & Girls Club	25,000	25,000	-	0.0%
Latin America Youth Center	40,000	40,000	-	0.0%
Laurel Boys & Girls Club	100,000	100,000	-	0.0%

FY 2025 Proposed Budget – Department of Parks and Recreation

Source	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Recreation Fund (continued):				
Laurel Historic Society	50,000	50,000	-	0.0%
Laurel Little League	5,000	5,000	-	0.0%
Laurel Stallions	5,000	5,000	-	0.0%
Make Smart Cool	20,000	20,000	-	0.0%
Maryland Buccaneers Youth Club Co	10,000	10,000	-	0.0%
Marlboro Boys & Girls Club, Inc	10,000	10,000	-	0.0%
Mentoring Through Athletics Inc.	30,000	30,000	-	0.0%
Millwood Waterford Programming	10,000	10,000	-	0.0%
One Love Life Center, Inc	50,000	50,000	-	0.0%
Oxon Hill Boys & Girls Club	10,000	10,000	-	0.0%
Oxon Hill High School instrumental Music Department	15,000	15,000	-	0.0%
Oxon Hill Recreation Club Inc	15,000	15,000	-	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.	250,000	250,000	-	0.0%
PGCC Team Builders Program	100,000	100,000	-	0.0%
Prince George's African American Museum and Cultural Center	25,000	25,000	-	0.0%
Prince George's Arts and 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 Assoc.	30,000	30,000	-	0.0%
Pyramid Atlantic Art Center	30,000	30,000	-	0.0%
Reid Temple AME	100,000	100,000	-	0.0%
Seat Pleasant Leadership Development Program	85,000	85,000	-	0.0%
Student Athletes for Educational Opportunities	20,000	20,000	-	0.0%
Theresa Banks Swim Club	20,000	20,000	-	0.0%
Town of Forest Heights (Youth and Community Programming)	125,000	125,000	-	0.0%
West Laurel Swim Club, Incorporated	50,000	50,000	-	0.0%
White Rose Foundation	10,000	10,000	-	0.0%
Youth Development Program (In Reach, Inc.)	50,000	50,000	-	0.0%
Capitol Heights Parks and Recreation	200,000	-	(200,000)	-100.0%
City of Seat Pleasant, Senior Programming	25,000	-	(25,000)	-100.0%
City of Seat Pleasant, Social Services	60,000	-	(60,000)	-100.0%
Community on the Front Line	100,000	-	(100,000)	-100.0%
ImpactOne	50,000	-	(50,000)	-100.0%
Judge Me Now Literacy & STEAM Resources, Inc.	100,000	-	(100,000)	-100.0%
Local Initiatives Support Corporation (LISC)	250,000	-	(250,000)	-100.0%
Operation Earnie's Plate, Inc.	100,000	-	(100,000)	-100.0%
Progressive Maryland, Inc.	100,000	-	(100,000)	-100.0%
Reid Temple Christian Academy (Pre-K Program)	2,300,000	-	(2,300,000)	-100.0%
Suitland Civic Association	800,000	-	(800,000)	-100.0%
Town of Morningside	100,000	-	(100,000)	-100.0%
Total Recreation Fund	\$ 8,449,350	\$ 4,264,350	\$ (4,185,000)	-49.5%
Total Park & Recreation Funds	\$ 9,276,150	\$ 5,091,150	\$ (4,185,000)	-45.1%
Advance Land Acquisition Fund:				
Tax Collection Fee	\$ -	\$ -	\$ -	N/A
Total Advance Land Acquisition Fund	\$ -	\$ -	\$ -	N/A
Total - All Tax Supported Funds	\$ 14,177,949	\$ 9,792,949	\$ (4,385,000)	-30.9%

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

Source	Actual FY 2023	Adopted FY 2024	Proposed FY 2025	Dollar Change	% Change
Revenues:					
Transfer from Park Fund (PAYGO)	\$ 31,350,000	\$ 26,500,000	\$ 19,346,000	\$ (7,154,000)	-27.0%
Transfer from Recreation Fund (PAYGO)	19,588,514	10,000,000	13,000,000	3,000,000	30.0%
Transfer from Administration Fund	30,000	30,000	30,000	-	0.0%
Bond Proceeds	12,908,649	81,860,000	91,364,000	9,504,000	11.6%
State (POS)	6,537,679	11,304,000	6,025,000	(5,279,000)	-46.7%
State (Other)	500,000	6,100,000	1,500,000	(4,600,000)	-75.4%
Interest	6,533,709	100,000	100,000	-	0.0%
Miscellaneous	990,666	-	-	-	N/A
Total Revenues	\$ 78,439,217	\$ 135,894,000	\$ 131,365,000	\$ (4,529,000)	-3.3%
Expenditures:					
Supplies and Materials	\$ 937,844	\$ -	\$ -	\$ -	N/A
Other Services & Charges	27,271,443	30,000	30,000	-	0.0%
Capital Outlay	7,363,784	135,764,000	131,205,000	(4,559,000)	-3.4%
Park Acquisition	6,315,667	9,277,000	5,000,000	(4,277,000)	-46.1%
Park Development	-	71,837,000	59,025,000	(12,812,000)	-17.8%
Infrastructure Maintenance	1,048,117	54,650,000	67,180,000	12,530,000	22.9%
Transfer to Park Fund (Interest)	6,533,709	100,000	100,000	-	0.0%
Total Expenditures	\$ 49,470,564	\$ 271,658,000	\$ 262,540,000	\$ (9,118,000)	-3.4%
Revenue Over/(Under) Expenditures	\$ 28,968,653	\$ (135,764,000)	\$ (131,175,000)	\$ 4,589,000	-3.4%
Beginning Fund Balance	\$ 180,240,523	\$ 180,240,523	\$ 216,572,960	\$ 36,332,437	20.2%
Ending Fund Balance	\$ 209,209,176	\$ 44,476,523	\$ 85,397,960	\$ 40,921,437	92.0%