

## Soil Conservation District - Fiscal Year 2021 Budget Review Summary

### Proposed FY 2021 Operating Budget

#### Expenditures by Fund Type

Fund	FY 2020 Approved	FY 2020 Estimated	FY 2021 Proposed	4/20/2020 CEX Adjustment	FY 2021 Revised Proposed	\$ Change	% Change
General Fund	\$ 1,679,600	\$ 1,591,300	\$ 1,768,700	\$ (36,400)	\$ 1,732,300	\$ 52,700	3.1%
Grants	146,445	114,148	114,148	-	114,148	(32,297)	-22.1%
<b>Total</b>	<b>\$ 1,826,045</b>	<b>\$ 1,705,448</b>	<b>\$ 1,882,848</b>	<b>\$ (36,400)</b>	<b>\$ 1,846,448</b>	<b>\$ 20,403</b>	<b>1.1%</b>

#### Authorized Staffing - All Classifications

Fund	FY 2020 Approved	FY 2021 Proposed	4/20/2020 CEX Adjustment	FY 2021 Revised Proposed	Change	% Change
General Fund	16	16	0	16	0	0.0%
Grants	0	0	0	0	0	0.0%
<b>Total</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>0.0%</b>

### FY 2021 Proposed Budget – Key Highlights

- Increased Operating Cost: Technology Cost Allocation (\$20,300)
- Increased Cost Recoveries: \$89,100
- Vacancies (As of 3/6/20): None
- Key Programs/Initiatives: Erosion & Sediment Control Plan Review & Approvals, Revolving Best (Agricultural) Management Practices Loan Program, Maryland Agricultural Land Preservation Foundation Program (MALPF), Historic Agricultural Resource Preservation Program (HARPP), Rural Legacy Program, Urban Agricultural Conservation Program, Clean Water Partnership with DoE, Maryland Watershed Implementation Plan (WIP), School Education Programs, including Environthon teams, and Green Schools Program
- The full impact of the COVID- 19 is yet to be seen, but poses serious challenges for one-on-one contact with customers and program delivery.

### County Executive’s Recommended Adjustments

- Reduce Compensation: Remove proposed Merits/COLAs (\$27,800)
- Reduce Fringe Benefits: As a result of the above adjustment to compensation (\$8,600)
- Reduce Recoveries (\$36,400)

Category	FY 2020 Approved	FY 2020 Estimated	FY 2021 Proposed	4/20/2020 CEX Adjustment	FY 2021 Revised Proposed	Change Amount	% Change
Compensation	\$ 1,230,900	\$ 1,163,600	\$ 1,285,300	\$ (27,800)	\$ 1,257,500	\$ 54,400	4.4%
Fringe Benefits	384,000	363,000	398,400	(8,600)	389,800	14,400	3.8%
Operating Expenses	64,700	64,700	85,000	-	85,000	20,300	31.4%
Recoveries	(1,679,600)	(1,591,300)	(1,768,700)	36,400	(1,732,300)	(89,100)	5.3%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

### Proposed FY 2021 -FY 2026 Capital Improvement Program

	Expended thru FY20	Proposed FY21 Capital Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total Proposed CIP Funding
<b>1 Project</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

### Highlights

- Funded by General Obligation Bonds (100%)
- Key Project: County Food and Processing Center



# THE PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Audits and Investigations

May 5, 2020

### MEMORANDUM

TO: Todd M. Turner, Chair  
Committee of the Whole (COW)

THRU: David H. Van Dyke, County Auditor *DHV*

FROM: Alex Hirtle, Legislative Budget and Policy Analyst *AH*

RE: Soil Conservation District  
Fiscal Year 2021 Budget Review

#### Budget Overview

The FY 2021 Proposed Budget for the Soil Conservation District (the "District") before recoveries is \$1,768,700. This is an increase of \$89,100 or 5.3%, over the FY 2020 Approved Budget. The budget change is attributed to increases in operating costs related to office automation.

The General Fund cost of the Soil Conservation District is recovered from the Stormwater Management Enterprise Fund, which includes District and State reimbursement for sediment control fees. In addition, the District will recover \$12,300 from the Maryland Agricultural Land Transfer Tax, for the expenditures associated with the Agricultural Land Preservation Program.

#### Budget Comparison – General Fund

Approved Fiscal Year 2020 to Proposed Fiscal Year 2021

Category	FY 2019 Actual	FY 2020 Approved	FY 2020 estimated	% Change - Est vs App	FY 2021 Proposed	\$ Change	% Change
Compensation	\$ 1,034,652	\$ 1,230,900	\$ 1,163,600	-5.5%	\$ 1,285,300	\$ 54,400	4.4%
Fringe Benefits	315,892	384,000	363,000	-5.5%	398,000	\$ 14,000	3.6%
Operating Expenses	50,911	64,700	64,700	0.0%	85,000	\$ 20,300	31.4%
Sub-Total	\$ 1,401,455	\$ 1,679,600	\$ 1,591,300	-5.3%	\$ 1,768,300	\$ 88,700	5.3%
Recoveries	(1,401,455)	(1,679,600)	(1,591,300)	-5.3%	(1,768,300)	(88,700)	5.3%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Authorized Staffing Count - General Fund**

	<b>FY 2019 Approved</b>	<b>FY 2020 Proposed</b>	<b>Change Amount</b>	<b>Percentage Change</b>
Full-Time	16	16	0	0.0%
Part-Time	0	0	0	0.0%
Limited Term	0	0	0	0.0%
<b>Total</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.0%</b>

**Staffing Changes and Compensation**

- The FY 2021 Proposed Budget includes funding for 16 full-time positions, and remains unchanged from the prior year’s Approved Budgeted level.
- There has been no attrition in staff for FY 2020 as of March 20, 2020.
- FY 2021 proposed compensation is \$1,285,300, an increase of \$54,400, or 4.4%, over the FY 2020 approved level. The increase is reflective of the funding adjustments necessary to support anticipated cost-of-living and merit adjustments for the current staffing complement.

**Fringe Benefits**

In FY 2021 Fringe Benefit expenditures are proposed at \$398,400, an increase of \$14,400, or 3.8%, over the FY 2020 approved level, to reflect a change in the fringe rate and compensation adjustments.

- A five-year trend analysis of fringe benefits is included in the table below.

<b>Fringe Benefits Historical Trend</b>					
	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Estimated</b>	<b>FY 2021 Proposed</b>
Fringe Benefits Expenditures	\$ 290,537	\$ 310,352	\$ 315,892	\$ 363,000	\$ 398,400
As a % of Compensation	28.9%	29.8%	30.5%	31.2%	31.0%
Annual % Change	-2.2%	6.8%	1.8%	14.9%	9.8%

**Operating Expenses**

- In FY 2021, operating expenses are proposed at \$85,000, which represents an increase of \$20,300 or 31.4%, over the FY Approved 2020 levels, due to a change in the office automation charges to support anticipated countywide costs for SAP maintenance and computer refresh.
- The accompanying table compares the FY 2021 Proposed Budget operating expenditures with the FY 2020 Approved Budget operating expenditures. The FY 2021 Proposed Budget level increases for office automation by \$20,300, and remains unchanged for general office supplies and printing.

Operating Objects	FY 2019 Budget	FY 2020 Budget	FY 2021 Proposed	FY 2020 - FY 2021	
				\$ Change	% Change
Office Automation	\$ 49,531	\$ 59,900.00	\$ 80,200.00	\$ 20,300.00	33.9%
General Office Supplies	\$ 1,350	4,400	4,400	-	0.0%
Printing	\$ -	400	400	-	0.0%
Telephone	\$ 30	-	-	-	0.0%
<b>TOTAL</b>	<b>\$ 50,911</b>	<b>\$ 64,700</b>	<b>\$ 85,000</b>	<b>\$ 20,300</b>	<b>31.4%</b>

**Recoveries**

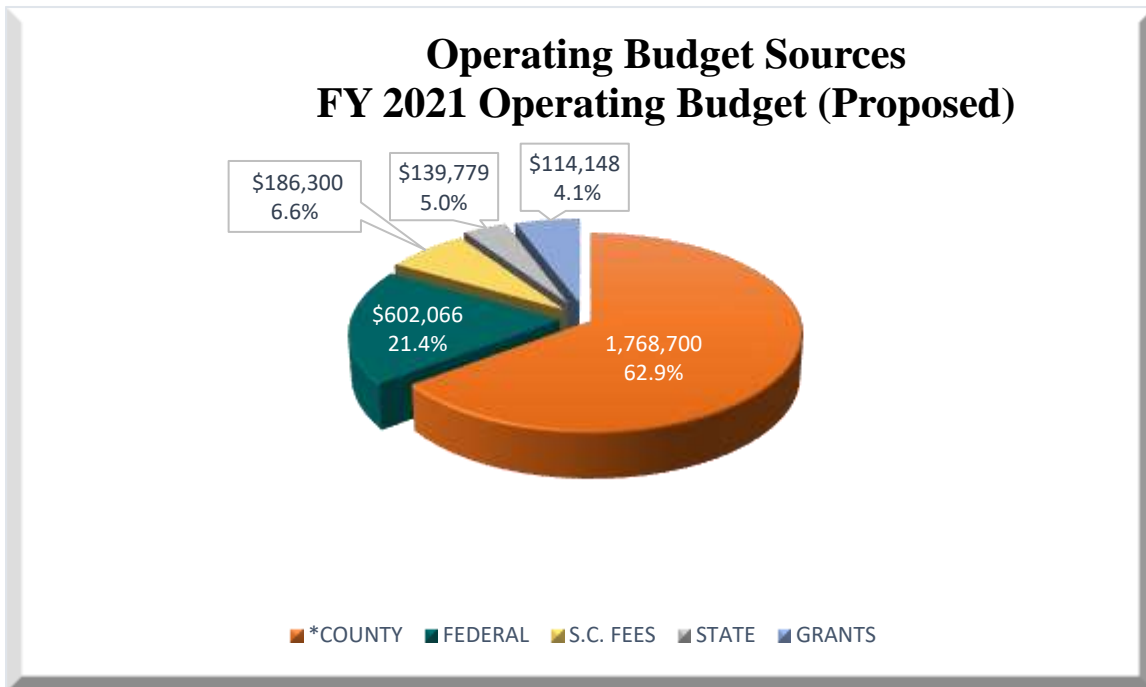
- In FY 2021 Proposed Recoveries total \$1,768,700, an increase of \$89,100, or 5.3%, over the FY 2020 Approved budget to reflect increases in compensation, fringe benefits, and operating expenditures. General Fund costs in FY 2021 of \$1,756,400 will be recovered from the Stormwater Management Enterprise Fund.
- In FY 2021, the County will also recover \$12,300 from the Agricultural Land Transfer Tax for expenditures to offset salaries for positions within the County.

	Specific Project	FY 2020 Approved	FY 2020 Estimate	FY 2021 Proposed	Change (FY20 VS FY21)
1	Salaries - MD Ag Tax	\$ 9,500	\$ 9,500	\$ 9,400	\$ (100)
2	Fringe - MD Ag Tax	\$ 3,000	\$ 3,000	\$ 2,900	\$ (100)
	<b>Sub-total MD Ag Tax</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,300</b>	<b>\$ (200)</b>
3	Salaries - Storm Water Mgmt.	\$ 1,221,400	\$ 1,154,100	\$ 1,275,900	\$ 121,800
4	Fringe - Storm Water Mgmt.	\$ 381,000	\$ 360,000	\$ 395,500	\$ 35,500
5	Operating - Storm Water Mgmt.	\$ 64,700	\$ 64,700	\$ 85,000	\$ 20,300
	<b>Sub-Total Storm Water Mgmt.</b>	<b>\$ 1,667,100</b>	<b>\$ 1,578,800</b>	<b>\$ 1,756,400</b>	<b>\$ 177,600</b>
	<b>TOTAL RECOVERIES</b>	<b>\$ 1,679,600</b>	<b>\$ 1,591,300</b>	<b>\$ 1,768,700</b>	<b>\$ 177,400</b>

Source: FY 2021 First Round Response Page 5, q. 14, FY 2020 Committee Report, p. 3

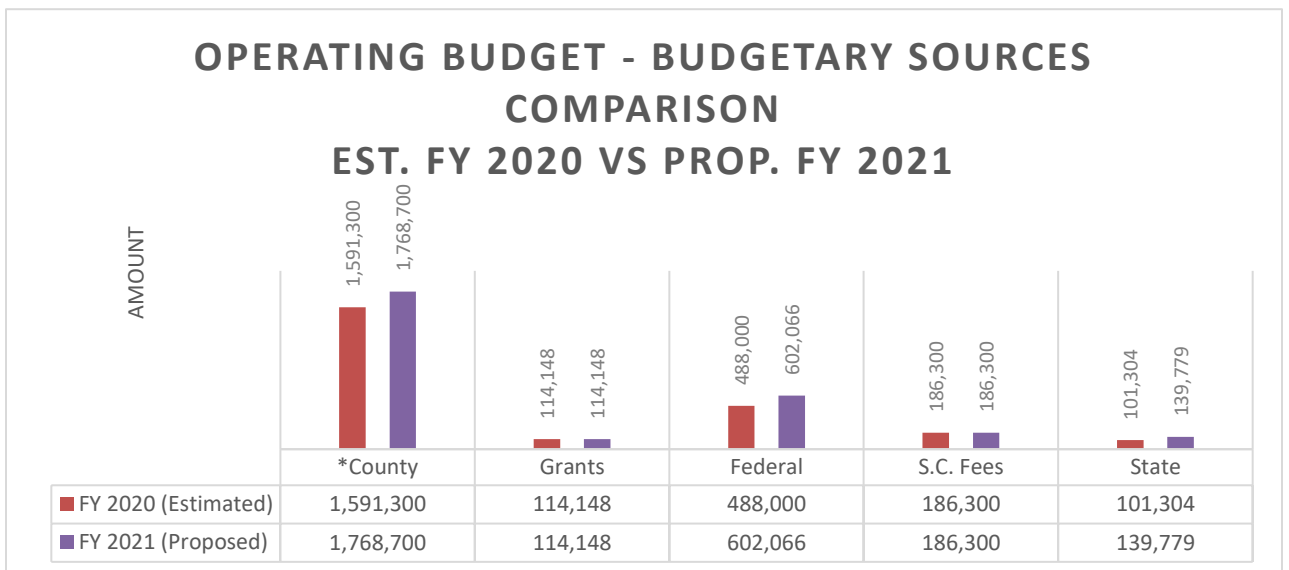
**Revenues**

- Please see the chart on the following page for a detailed listing of the District’s proposed FY 2021 combined funding sources. The County provides the majority of the District’s operating funds (approximately \$1.8 million, or 62.9%), followed by Federal (\$602,066 or 21.4%), and District Sediment Control (S.C.) fees (\$186,300, or 6.6%).



Source: First Round Response q. 2- Attachment 1

- Please see the chart below for a detailed listing of the District’s estimated FY 2020 and proposed FY 2021 combined funding sources which will result in a net increase of \$329,941 in FY 2021, over the estimated FY 2020 amount. Increases are seen in County funding (\$177,400); Federal (\$114,065), State funding (\$38,475), with no changes in Grant funding.



Source: First Round Response Q.2 – Attachment 1

- The General Fund cost of the Soil Conservation District is recovered from the Stormwater Management Enterprise Fund, which includes District and State reimbursement for sediment control fees.

### Grants

- i. The total Grant Funding is proposed to be \$114,148 in FY2021, which is the same amount as estimated in the FY2020 budget, and a \$32,297 decrease from the proposed FY 2020 budget of \$146,445.
- ii. The Maryland Association of Soil Conservation Districts (MASCD)/ Natural Resources Conservation Service (NRCS) grant of \$27,360 was received for three (3) years beginning mid-year FY 2019 (January 1) and ending mid-year in FY 2021. This results in \$9,120 each of potential funding monies for FY 2019, FY 2020, and FY 2021, if conservation plans and BMPs are implemented.

### Highlights

- The District's integral initiatives include the preservation of additional acres of agriculture land through the Rural Legacy Program, Maryland Agricultural Land Preservation Foundation (MALPF), and Historic Agricultural Resource Preservation Program (HARPP) programs totaling 6,440 acres County-wide:
  - **Rural Legacy Program** – conservation of strategic natural resources and prevention of sprawl development:
    - ❖ Currently there are no pending applications.
  - **The Maryland Agricultural Land Preservation Foundation (MALPF) Program** - productive farmland and woodland preservation:
    - ❖ Maintained MALPF certification resulting in continued higher percentage of Agricultural Transfer Tax retention for preservation programs. Two (2) pending contracts for 330 acres.
  - **Historic Agricultural Resource Preservation Program (HARPP)** funded by the Maryland-National Capital Park & Planning Commission (M-NCPPC) – Rural Tier preservation:
    - ❖ To date, the HARPP account balance is at \$3.92 million.
    - ❖ There are four (4) pending applications for an additional 367 acres.
      - All four (4) of the pending applications have been approved by the M-NCPPC Planning Board and are expected to settle by the end of FY 2020.
      - The pending applications are valued at \$1.46 million.
      - No offers for any applications for the remainder of FY 2020 are anticipated.
      - The District anticipates receiving eight offers in FY 2021 for a total of 555 acres in the amount of \$4.81 million.
      - If the four (4) applications in FY 2021 go through, then there would be an estimated \$400,000 shortfall by the end of FY 2021.

- ❖ Any budget reductions for the HARPP program (FY 2016 - FY 2022) could have a negative impact on the number of easements and preserved acres.
- Continued involvement with Prince George's County Public Schools on the curriculum in Agricultural Science Education and Environmental Science Academy (ASE/ESA) Program, the Envirothon, interacting with the Future Farmers of America (FFA), and the Green Schools Program, has yielded positive results for the District's education and outreach programs.
  - ❖ **Envirothon** competition - annual high school environmental competition.
    - Maintained a high level of school participation.
    - Provided higher education scholarships to high school students on the winning County Envirothon team - paid out to date total \$24,000.
  - ❖ In an effort to support the Prince George's County Public Schools' **Green School Program**, the District distributed 150 recycle containers to four elementary schools.
- **Urban Agriculture Conservation** – Increased participation in the growing Urban Agriculture movement has provided increased opportunities to work with a broader range of customers on Urban Agriculture Conservation soil and water resource concerns:
  - ❖ Provided technical assistance to 23 urban farmers, as well as 27 stakeholders interested in promoting and supporting urban agriculture initiatives in the County.
  - ❖ Participated in 44 outreach events, reaching over 2,600 individuals, including trainings, presentations, workshops, newsletter articles, and tabling at local events.
- Collaboration with the United States Department of Agriculture (USDA) – Natural Resources Conservation Service (NRCS) and National Association of Conservation Districts (NACD) on the topic of soil health and Urban Agriculture Conservation has provided greater exposure at the national level, and continued recognition as a leader in locally led soil and water conservation.
- Public-Private partnerships for streambank restoration, wetland creation and shoreline erosion projects on farms are increasing. This may add additional workload to both the Agriculture and Urban technical staff but should provide much needed improvements to a neglected soil and water resource concern.
- Continued partnership with the Department of the Environment (DOE) to expedite review of Clean Water Partnership Stormwater management retrofit projects, and provide consultation for project feasibility, assessments and value engineering. Plans to continue working with DOE and third-party engineers to review/approve MS4 (Municipal Separate Storm Sewer Systems) stormwater retrofit projects.
- Continued current technical training program to include participation of the City of Bowie, City of Laurel, Department of Permitting, Inspections, and Enforcement (DPIE), Department of Public Works and Transportation (DPW&T), and other Maryland Soil Conservation Districts.
- The District is reporting the following related to the Maryland Watershed Implementation Plan (WIP):
  - ❖ WIP II is complete. A proposed local plan for Agricultural milestone goals in the WIP III has been drafted between the Soil Conservation District and the Maryland Department of

Agriculture. The plan maps a course with 2-year milestone goals to meet 2025 reductions for sediment/nitrogen/phosphorus Total Maximum Daily Loads (TMDLs).

- ❖ In FY 2021 the District plans to implement WIP III once approved by the Environmental Protection Agency (EPA) and the Maryland Department of Agriculture.
  - ❖ Plans to exceed the WIP III 2-year milestone goals.
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- The District has maintained an average urban plan review time for all technical submissions of less than five (5) business days with a stated maximum of ten (10) business days per cycle.
  - The District has completed additional projects under the Soil Conservation District's Revolving BMP (Best Management Practices) Loan Program for historically underserved farmers.
  - ***County Food Distribution and Processing Center***- Planning for the new County Food Distribution and Processing Center will begin in FY 2021.
    - ❖ Engineering plans and the scope of the work for the facility should be completed in FY 2021.