



THE PRINCE GEORGE'S COUNTY GOVERNMENT

March 27, 2019

M E M O R A N D U M

TO: Dannielle M. Glaros, Chair
PHED Committee

THRU: Robert J. Williams, Jr. *R.J.W.*
Council Administrator

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

RE: M-NCPPC – FY 2020 Proposed Budget Review - Department of Parks and Recreation

OVERVIEW

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

The Proposed FY 2020 budget is based on the revenues generated according to an analysis of the November 2018 State Department of Assessments and Taxation (SDAT) assessable base estimates. These estimates show the County's FY 2020 real assessable base projected to grow by 0.3%. The FY 2020 Proposed Budget supports the Commission's primary mission by focusing on improving service levels, responding to legal mandates, and funding critical infrastructure improvements. (The Commission will update revenue estimates, if needed, after analysis of the most recent SDAT assessable base estimates released in March 2019.) The Commission continues to partner with the County to ensure its residents receive high quality parks and recreation services to support economic development and the overall health and wellness of the community.

The primary objective of the FY 2020 Proposed Budget is to ensure adequate resources are planned to maintain existing facility infrastructure, and plan for the level of staffing needed to support, deliver, and maintain high quality parks and recreation services, while covering major known commitments for personnel costs (medical benefits, Other Post-Employment Benefits (OPEB), and full funding of pension contributions). The Department has proposed a budget that invests primarily in understaffed facilities.

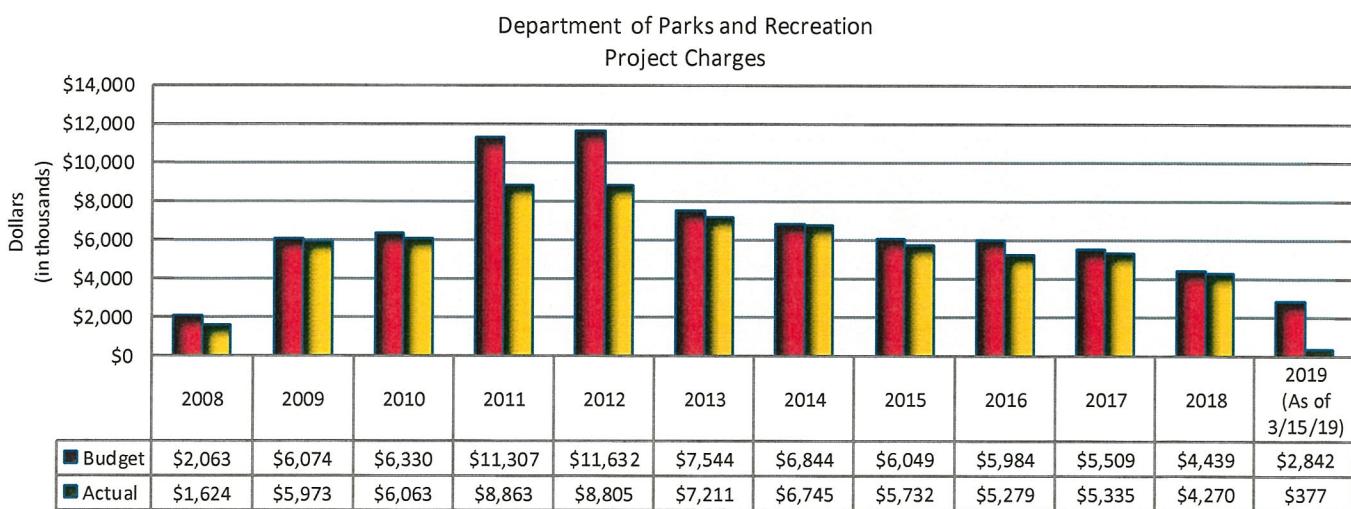
Of the total revenue proposed in FY 2020, approximately 94.4% of revenues in the Park Fund and 87.4% of revenues in the Recreation Fund are generated by the property tax. Of the total revenue proposed in the Enterprise Fund, 56.2% are generated through fees, merchandise sales, concessions and rentals. Transfers and subsidies continue to represent a significant percentage of total revenues in the Enterprise Fund, decreasing slightly from 44.3% in FY 2019 to 43.0% in FY 2020.

The proposed expenditure level of the Park and Recreation Funds, excluding reserves not programmed for expenditure in FY 2020, totals \$268.0 million. This represents an increase of \$9.8 million, or 3.8%, above the FY 2019 adopted budget of \$258.2 million. The proposed expenditure level of the Enterprise Fund, excluding reserves, totals \$19.1 million. See summary of proposed revenue and expenditures for the three funds below. In FY 2020, total revenues proposed (\$264.5 million) is less than total proposed expenditures (\$287.1 million, excluding reserves) by \$22.6 million in the Park, Recreation, and Enterprise Funds.

Summary of Proposed Operating Revenue and Expenditures						
	FY19 Adopted	FY20 Proposed	\$ Change	% Change		
Revenue						
Tax Supported Funds						
Park Fund	\$ 153,172,700	\$ 156,866,100	\$ 3,693,400	2.4%		
Recreation Fund	88,109,275	88,540,207	\$ 430,932	0.5%		
Enterprise Fund (Incl Transfer from Rec. Fund)	19,383,055	19,116,579	\$ (266,476)	-1.4%		
Total Proposed Revenue	\$ 260,665,030	\$ 264,522,886	\$ 3,857,856	1.5%		
Expenditures (Excluding Reserves)						
Tax Supported Funds						
Park Fund	\$ 160,694,581	\$ 175,525,437	\$ 14,830,856	9.2%		
Recreation Fund (Incl Transfer to Enterprise Fund)	\$ 97,487,006	\$ 92,451,426	\$ (5,035,580)	-5.2%		
Total Park and Recreation Funds	\$ 258,181,587	\$ 267,976,863	\$ 9,795,276	3.8%		
Enterprise Fund	\$ 19,314,798	\$ 19,116,579	\$ (198,219)	-1.0%		
Total Proposed Expenditures	\$ 277,496,385	\$ 287,093,442	\$ 9,597,057	3.5%		
Revenue Over/(Under) Expenditures	\$ (16,831,355)	\$ (22,570,556)	\$ (5,739,201)			

Project Charges

In FY 2019, the County Council approved a \$1.4 million reduction in project charges for the Department, meeting the Commission's goal to rebalance resource allocations in the Park and Recreation funds. Hence, the proposed project charges for FY 2020 for the Department is \$2.84 million, the same level as the adopted FY 2019 budget. A history of the Department's budgeted versus actual project charges is provided below. For details of the proposed project charges (all funds) see **Exhibit V** on page 12.



Staffing

Total Commission staffing in the Park, Recreation, and Enterprise Funds is proposed at 2,185.16 work-years. This represents an increase of 82.91 work-years above the FY 2019 approved staffing levels. Of these work-years, 1,009.8, or 46.2% are seasonal/intermittent work-years. The proposed budget includes \$2.13 million to adjust compensation for eligible employees, subject to negotiations and collective bargaining. The Commission anticipates concluding contract negotiations prior to the bi-county meeting in May. Additionally, the Department noted that it continues to be faced with a retirement bubble and normal turnover due to a strong labor market. Hence, identifying critical to fill positions and anticipated retirements are necessary to ensure service continuity. The major changes in staffing for each fund are discussed in more detail below.

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

PARK FUND

The Park Fund is used for park planning, development, maintenance, security and operation. The Commission has proposed a personal property tax rate of 39.85 cents and a real property tax rate of 15.94 cents for FY 2020. These rates remain unchanged from the adopted FY 2019 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 2020 proposed budget anticipates property tax revenues of \$148.0 million, based on the above tax rates being applied to a personal property assessable base of \$2.952 billion, and a real assessable base of \$85.681 billion.

The Commission also anticipates generating \$8.8 million in revenue through means other than the property tax, including a transfer of \$3.0 million from the Administration Fund. The estimated non-property tax revenue is increasing by \$4.2 million compared to the FY 2019 approved level. Other than the transfer from the Administration Fund, the largest single source of non-property tax revenue is rentals and concession charges, at \$2.7 million. Revenues from other sources, such as interest income and service charges, account for the remaining \$3.1 million in revenue.

The proposed Park Fund expenditure budget totals \$175.5 million (excluding reserves), an increase of \$14.8 million, or 9.2%, above the FY 2019 approved level. Highlights and major changes in the FY 2020 budget include an \$11.6 million increase in PAYGO for repairs and maintenance of existing historic property and aquatic infrastructure; \$1.5 million increase in debt service; compensation increases (subject to negotiations) in the amount of \$1.7 million; and a \$2.8 million increase for new positions, large maintenance initiatives, computer upgrades and other operational needs. In FY 2020 the Commission is budgeting \$4.0 million for the current portion (PAYGO) and another \$2.3 million of prefunding for other post-employment benefits (OPEB).

Total staffing in the Park Fund is proposed at 981.5 work-years. This is an increase of 26.07 work-years above the FY 2019 approved staffing levels. Of these work-years, 178.0, or 18.1%, are seasonal, intermittent or term contract work-years.

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

- Five (5) full-time positions are included for Public Safety;
- Seven (7) full-time positions to support the Management Services Division;
- Four (4) full-time positions for general maintenance and playground inspections;
- Two (2) full-time positions to address HVAC and electrical needs;
- Three (3) full-time positions for the Natural and Historical Resources Division;
- Two (2) full-time positions in the Park Planning and Development Division to further implement legislative audit recommendations;
- One (1) full-time position for the Information Technology and Communications Division; and
- One (1) full-time position to support graphic development services.

The Proposed FY 2020 budget also includes a transfer of one (1) position from the Recreation Fund to better align with service delivery. The addition of these positions is offset by a decrease of six (6) positions that are being transferred from the Park Fund to the Recreation Fund.

A summary of the proposed revenues and expenditures for the Park Fund is provided in **Exhibit I** on page 8. Fund balance in the Park Fund is projected at \$110.0 million as of June 30, 2020, which includes a \$6.3 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Park Fund table below).

Park Fund (in thousands)	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 156,866
Total Expenditures (Excluding Reserves)	(175,525)
Revenues Over/(Under) Expenditures	\$ (18,659)
Estimated Beginning Fund Balance in FY20	128,699
Projected Ending Fund Balance in FY20	\$ 110,040
Fund Bal. Designated for Contingencies (5% of Operating)	(6,297)
Uncommitted Fund Balance	\$ 103,743

RECREATION FUND

The Recreation Fund is used for all public recreation programs. The Commission has proposed a personal property tax rate of 19.50 cents and a real property tax rate of 7.80 cents for FY 2020. These rates remain unchanged from the adopted FY 2019 levels. The Commission expects to generate \$77.4 million in property tax revenues in FY 2020, based on these tax rates being applied to a personal property assessable base of \$3.154 billion, and a real property assessable base of \$91.539 billion. In this fund, the assessable base covers the entire County.

The Commission also anticipates generating \$11.2 million in revenue through means other than the property tax. The estimated non-property tax revenue is increasing by \$695,732 compared to the FY 2019 approved level. The largest single source is service charges, at \$9.1 million, which includes user fees for various activities offered by the Area Operations Division and the Facility Operations Division. These activities include arts and cultural heritage programs, child care, therapeutic recreation, aquatics, and other sports programs.

The proposed Recreation Fund expenditure budget totals \$92.5 million (excluding reserves), a decrease of \$5.0 million below the FY 2019 approved level. Highlights and major changes in the FY 2020 budget include \$2.0 million of PAYGO for repairs and maintenance to existing historic properties and aquatic infrastructure; a \$1.7 million increase for six (6) new positions and to support general operations within the Department; \$1.0 million reallocation of expenses from the Park Fund; compensation increases (subject to negotiations) of \$600,760; and a \$361,476 decrease in the transfer to the Enterprise Fund. In FY 2020 the Commission is budgeting \$859,820 for prefunding, in addition to the current portion (PAYGO) of \$1.5 million for other post-employment benefits (OPEB).

Total staffing in the Recreation Fund is proposed at 997.56 work-years. This is an increase of 49.74 work-years above the FY 2019 approved staffing levels. Of these work-years, 693.20, or 69.5%, are seasonal, intermittent or term contract work-years. The increase in work-years is largely due to the addition of six (6) new positions as follows:

- Three (3) full-time positions for Area Operations;
- One (1) position for the Child Care Program;
- One (1) full-time position to support management analysis of area specific programs and operations of community centers; and
- One (1) full-time position to support the expansion of county-wide health and wellness programs.

Staffing is also increasing due to a transfer of six (6) positions from the Park Fund to the Recreation Fund. The addition of these positions is offset by a decrease of one position that is being transferred to the Park Fund.

A summary of the proposed revenues and expenditures of the Recreation Fund is provided in **Exhibit II** on page 9. Fund balance in the Recreation Fund is projected at \$37.5 million as of June 30, 2019, which includes a \$4.1 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Recreation Fund table below).

Recreation Fund (in thousands)	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 88,540
Total Expenditures (Excluding Reserves)	(92,451)
Revenues Over/(Under) Expenditures	\$ (3,911)
Estimated Beginning Fund Balance in FY 20	41,453
Projected Ending Fund Balance in FY20	\$ 37,542
Fund Bal. Designated for Contingencies (5% of Operating)	(4,123)
Uncommitted Fund Balance	\$ 33,420

ENTERPRISE FUND

The goal of the Enterprise Fund is to operate facilities that serve specialized recreational needs of the County's residents without unnecessarily taxing those that do not utilize the services. The Enterprise Fund includes both self-operated facilities and facilities leased to private concessionaires. The Commission's intent is to recover costs associated with providing these services primarily through user charges, merchandise sales, and concessions. However, as stated earlier, proposed transfers and subsidies from tax supported funds, represent 43.0% of total Enterprise Fund revenues. These subsidies are received

from the Recreation Fund and are currently at \$8.2 million. Enterprise Fund facilities include golf courses, ice rinks, the Equestrian Center, the Show Place Arena, Regional Park Tennis Bubbles, a Trap and Skeet Center, the College Park Airport, and the Prince George's Sports and Learning Complex. A breakout of revenues and expenses for the Enterprise Fund is included as **Exhibit III** on page 10.

None of the programs in the Enterprise Fund are expected to generate sufficient revenues from operations to cover all its program expenses including capital outlay. These programs in the Enterprise Fund are expected to receive subsidies in the proposed budget ranging from \$4,312 to \$4.0 million. (See details of the transfers/subsidies in the chart below.) Most of the subsidies are directed to the Prince George's Sports & Learning Complex – which is budgeted to receive \$4.0 million, the Show Place Arena/Equestrian Center – which is budgeted to receive \$2.0 million, the ice rinks – which are budgeted to receive \$1.0 million, and the golf courses – which are budgeted to receive \$0.9 million. Other major sources of revenue in the Enterprise Fund include fees and charges (\$5.5 million), concessions and rentals (\$2.8 million), and merchandise sales (\$2.5 million).

Enterprise Programs	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change From FY19	% Change From FY19
Sports & Learning Complex	\$ 4,205,412	\$ 4,196,497	\$ 4,360,376	\$ 4,035,240	\$ (325,136)	-7.5%
Show Place Arena/Equestrian Center	1,998,077	2,025,902	2,021,889	1,905,290	(116,599)	-5.8%
Golf Courses	990,555	1,074,886	949,926	888,332	(61,594)	-6.5%
Trap & Skeet Center	28,727	35,014	(1,643)	4,312	5,955	-362.4%
Ice Rinks	718,489	742,224	748,153	979,969	231,816	31.0%
Enterprise Administration	532,943	(5,652)	55,164	93,620	38,456	69.7%
College Park Airport	216,938	255,595	291,656	257,485	(34,171)	-11.7%
Regional Park Tennis Bubbles	175,389	147,596	159,334	59,131	(100,203)	-62.9%
Bladensburg Waterfront Park	203,817	276,359	-	-	-	N/A
Total	\$ 9,070,347	\$ 8,748,421	\$ 8,584,855	\$ 8,223,379	\$ (361,476)	-4.2%

Total revenues projected in the Enterprise Fund, including subsidies, is \$19.1 million, a decrease of \$198,219, or 1.0%, below the FY 2019 approved level. The self-supporting income sources are increasing by \$95,000.

Total expenditures for the Enterprise Fund, are proposed at \$19.1 million, a decrease of \$198,219. The Proposed FY 2020 budget includes funding for 67 full-time positions, an increase of one full-time position compared to the FY 2019 approved budget. The new position is an Assistant Facility Manager for the Tucker Road Ice Rink. A total of 206.10 work years, including seasonal/intermittent work years, is proposed for the Enterprise Fund in FY 2020.

ADVANCED LAND ACQUISITION FUND

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

of the land.

The payment of principal and interest on Advance Land Acquisition bonds is provided from a tax which the County levies on all taxable property to meet any debt service requirements. Since 1970, approximately \$10.5 million in bonds have been sold. However, all outstanding bonds were paid off in FY 2011; hence no debt service is anticipated in FY 2020 and no ALARF property tax is assumed.

Exhibit IV on page 11 represents the Commission's proposed FY 2020 statement of revenues, expenditures, transfers and fund balance. As mentioned above, the Advance Land Acquisition Fund will not generate property tax revenue in FY 2020. Since the Commission cannot anticipate future needs of other governmental agencies for land, it proposes to expend the entire amount in the ALARF for land purchases. If no requests for land purchases are made, and subsequent purchases are not made by the Commission, whatever amount of money is unspent remains in this Fund as fund balance. Total appropriated funds from the Advanced Land Acquisition Revolving Fund for FY 2020 is \$291,835.

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

Description	Actual FY 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 141,907,359	\$ 148,531,600	\$ 148,025,000	\$ (506,600)	-0.3%
Service Charges & Sales	247,193	162,800	232,835	70,035	43.0%
Intergovernmental	598,763	-	-	-	N/A
Interest - Operating	1,683,268	700,000	1,750,000	1,050,000	150.0%
Rentals and Concessions	2,668,255	2,804,800	2,734,765	(70,035)	-2.5%
Miscellaneous	592,878	623,500	623,500	-	0.0%
Total Current Revenue	\$ 147,697,716	\$ 152,822,700	\$ 153,366,100	\$ 543,400	0.4%
Paygo - CIP	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	N/A
Interest - CIP	855,979	350,000	500,000	150,000	42.9%
Total Revenues	\$ 148,553,695	\$ 153,172,700	\$ 156,866,100	\$ 3,693,400	2.4%
Expenditures/Financing Uses:					
Personnel Services	\$ 76,355,278	\$ 84,396,284	\$ 85,964,047	\$ 1,567,763	1.9%
Supplies and Materials	9,265,507	10,952,918	10,828,521	(124,397)	-1.1%
Other Services and Charges	26,448,942	24,871,315	24,421,843	(449,472)	-1.8%
Capital Outlay	3,702,345	2,453,800	2,892,800	439,000	17.9%
Chargebacks	1,575,754	1,567,726	1,826,957	259,231	16.5%
Total Operating Expenditures	\$ 117,347,826	\$ 124,242,043	\$ 125,934,168	\$ 1,692,125	1.4%
Transfer to CIP	11,600,000	22,699,000	34,295,000	11,596,000	51.1%
Debt Service	11,031,799	13,753,538	15,296,269	1,542,731	11.2%
Total Expenditures/Uses	\$ 139,979,625	\$ 160,694,581	\$ 175,525,437	\$ 14,830,856	9.2%
Excess of Sources over (under)					
Total Uses	\$ 8,574,070	\$ (7,521,881)	\$ (18,659,337)	\$ (11,137,456)	148.1%
Beginning Fund Balance	\$ 127,626,811	\$ 124,635,790	\$ 128,699,000	\$ 4,063,210	3.3%
Ending Fund Balance	\$ 136,200,881	\$ 117,113,909	\$ 110,039,663	\$ (7,074,246)	-6.0%
Designated Expenditure Res.	\$ -	\$ 6,212,100	\$ 6,296,700	\$ 84,600	1.4%
Undesignated Fund Balance	\$ 136,220,881	\$ 110,901,809	\$ 103,742,963	\$ (7,158,846)	-6.5%
Tax Rate (Cents per \$100)	Real: 15.94 Personal: 39.85	Real: 15.94 Personal: 39.85	Real: 15.94 Personal: 39.85		0.0% 0.0%
Assessable Base (Billions)	Real: 81.254 Personal: 2.892	Real: 85.399 Personal: 3.199	Real: 85.681 Personal: 2.952		0.33% -7.72%

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 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 74,076,984	\$ 77,616,100	\$ 77,351,300	\$ (264,800)	-0.3%
Intergovernmental -					
Federal	-	-	-	-	N/A
State	365,194	-	-	-	N/A
County - Grant	1,698	-	-	-	N/A
Service Charges & Sales	7,362,460	9,015,674	\$ 9,106,197	90,523	1.0%
Interest - Operating	656,671	300,000	750,000	450,000	150.0%
Rentals and Concessions	1,103,612	1,087,701	1,236,910	149,209	13.7%
Miscellaneous	502,164	89,800	95,800	6,000	6.7%
Total Revenues	\$ 84,068,783	\$ 88,109,275	\$ 88,540,207	\$ 430,932	0.5%
Expenditures/Financing Uses:					
Personnel Services	\$ 42,806,398	\$ 50,056,977	\$ 51,771,166	\$ 1,714,189	3.4%
Supplies and Materials	3,364,494	6,034,068	5,133,669	(900,399)	-14.9%
Other Services and Charges	14,708,168	23,585,704	16,179,474	(7,406,230)	-31.4%
Capital Outlay	525,572	1,056,000	916,000	(140,000)	-13.3%
Chargebacks	174,432	169,402	227,738	58,336	34.4%
Total Operating Expenditures	\$ 61,579,064	\$ 80,902,151	\$ 74,228,047	\$ (6,674,104)	-8.2%
Transfer to CIP	-	8,000,000	10,000,000	2,000,000	25.0%
Transfer to Enterprise Fund	8,748,421	8,584,855	8,223,379	(361,476)	-4.2%
Total Expenditures/Uses	\$ 70,327,485	\$ 97,487,006	\$ 92,451,426	\$ (5,035,580)	-5.2%
Excess of Sources over (under)					
Total Uses	\$ 13,741,298	\$ (9,377,731)	\$ (3,911,219)	\$ 5,466,512	-58.3%
Beginning Fund Balance	\$ 37,089,825	\$ 41,599,417	\$ 41,453,391	\$ (146,026)	-0.4%
Ending Fund Balance	\$ 50,831,123	\$ 32,221,686	\$ 37,542,172	\$ 5,320,486	16.5%
Designated Expenditure Res.	\$ -	\$ 4,474,400	\$ 4,122,600	\$ (351,800)	-7.9%
Undesignated Fund Balance	\$ 50,831,123	\$ 27,747,286	\$ 33,419,572	\$ 5,672,286	20.4%
Tax Rate (Cents per \$100)	Real: 7.80 Personal: 19.50	Real: 7.80 Personal: 19.50	Real: 7.80 Personal: 19.50		0.0% 0.0%
Assessable Base (Billions)	Real: 86.880 Personal: 3.093	Real: 91.238 Personal: 3.417	Real: 91.539 Personal: 3.154		0.33% -7.70%

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

Description	Actual FY 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change
Revenues:					
Sales	\$ 1,778,588	\$ 2,450,000	\$ 2,450,000	\$ -	0.0%
Charges for Services	3,854,108	5,479,500	5,479,500	-	0.0%
Rentals and Concessions	2,791,511	2,788,700	2,813,700	25,000	0.9%
Interest	172,963	80,000	150,000	70,000	87.5%
Miscellaneous	303,474	-	-	-	0.0%
Transfers in - Recreation Fund	8,748,421	8,584,855	8,223,379	(361,476)	-4.2%
Total Revenues	\$ 17,649,065	\$ 19,383,055	\$ 19,116,579	\$ (266,476)	-1.4%
Expenditures:					
Personnel Services	\$ 12,034,952	\$ 11,410,942	\$ 11,588,355	\$ 177,413	1.6%
Goods for Resale	938,534	1,516,704	1,426,704	(90,000)	-5.9%
Supplies and Materials	1,412,506	1,624,915	1,575,015	(49,900)	-3.1%
Other Services & Charges	3,719,045	4,100,695	4,082,514	(18,181)	-0.4%
Depreciation & Amortization	1,992,353	-	-	-	N/A
Capital Outlay	-	355,542	271,800	(83,742)	-23.6%
Chargebacks	311,228	306,000	172,191	(133,809)	-43.7%
Total Expenditures	\$ 20,408,618	\$ 19,314,798	\$ 19,116,579	\$ (198,219)	-1.0%
Revenue Over/(Under) Expend.	\$ (2,759,553)	\$ 68,257	\$ -	\$ (68,257)	N/A
Revenue Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	N/A
Net Assets - Beginning (Fund Balance)	\$ 35,068,964	\$ 39,959,770	\$ 32,377,667	\$ (7,582,103)	-19.0%
Net Assets - Ending (Fund Balance)	\$ 32,309,411	\$ 40,028,027	\$ 32,377,667	\$ (7,650,360)	-19.1%

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

<u>Debt Service Fund</u>						
Description	Actual FY 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change	
Revenues:						
Property Taxes	\$ 331	\$ -	\$ -	\$ -	-	N/A
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	-	N/A
Total Revenues	\$ 331	\$ -	\$ -	\$ -	-	N/A
Expenditures:						
Bond Principal Retirement	\$ -	\$ -	\$ -	\$ -	-	N/A
Bond Interest	\$ -	\$ -	\$ -	\$ -	-	N/A
Administrative Expenses	\$ -	\$ -	\$ -	\$ -	-	N/A
Contributions	\$ 347	\$ -	\$ -	\$ -	-	N/A
Total Expenditures	\$ 347	\$ -	\$ -	\$ -	-	N/A
Revenue Over/(Under) Expend.	\$ (16)	\$ -	\$ -	\$ -	-	N/A
Net Increase/(Decrease) in Fd. Bal.	\$ (16)	\$ -	\$ -	\$ -	-	N/A
Beginning Fund Balance	\$ 25	\$ -	\$ -	\$ -	-	N/A
Ending Fund Balance	\$ 9	\$ -	\$ -	\$ -	-	N/A
Tax Rate (Cents per \$100)	Real: 0.00 Personal: 0.00	Real: 0.00 Personal: 0.00	Real: 0.00 Personal: 0.00		0.0%	
Assessable Base (Billions)	Real: 86.880 Personal: 3.093	Real: 91.238 Personal: 3.417	Real: 91.539 Personal: 3.154		0.33% -7.70%	

<u>Revolving Fund</u>						
Description	Actual FY 2018	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change	
Revenues:						
Interest on Investment	\$ 3,158	\$ -	\$ -	\$ -	-	N/A
Contributions	\$ 347	\$ -	\$ -	\$ -	-	N/A
Total Revenues	\$ 3,505	\$ -	\$ -	\$ -	-	N/A
Expenditures:						
Capital Outlay	\$ -	\$ 288,347	\$ 291,835	\$ 3,488	1.2%	
Total Expenditures	\$ -	\$ 288,347	\$ 291,835	\$ 3,488	1.2%	
Revenue Over/(Under) Expend.	\$ 3,505	\$ (288,347)	\$ (291,835)	\$ (3,488)	1.2%	
Net Inc./Dec. in Fund Bal.	\$ 3,505	\$ (288,347)	\$ (291,835)	\$ (3,488)	1.2%	
Beginning Fund Balance	\$ 288,322	\$ 288,347	\$ 291,836	\$ 3,489	N/A	
Ending Fund Balance	\$ 291,827	\$ -	\$ 1	\$ 1	N/A	

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

Source	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change
Administration Fund:				
<u>Commissioners' Office</u>				
Comm. Office - County Council Planning & Zoning Function	\$ 1,137,300	\$ 1,137,300	\$ -	0.0%
<u>Planning Department</u>				
People's Zoning Counsel	\$ 250,000	\$ 250,000	\$ -	0.0%
Zoning Enforcement Unit*	1,675,433	1,588,967	(86,466)	-5.2%
Water & Sewer Planning Unit*	155,300	155,300	-	0.0%
GIS Program	340,500	340,500	-	0.0%
Tax Collection Fee*	34,411	34,411	-	0.0%
Economic Development Corporation (EDC)	65,000	65,000	-	0.0%
EDC - General Plan Goals	294,667	272,534	(22,133)	-7.5%
Redevelopment Authority*	729,700	614,900	(114,800)	-15.7%
DPIE Permits & Inspections*	1,336,200	856,200	(480,000)	-35.9%
Engineering, Inspections, & Permits - DPW&T*	699,867	469,933	(229,934)	-32.9%
Total - Planning Department	<u>5,581,078</u>	<u>4,647,745</u>	<u>(933,333)</u>	<u>-16.7%</u>
Total Administration Fund	<u>\$ 6,718,378</u>	<u>\$ 5,785,045</u>	<u>\$ (933,333)</u>	<u>-13.9%</u>
Park Fund:				
Community College - Park Police/Security/Pool				
Patuxent River 4-H Center Foundation	\$ 300,000	\$ 300,000	\$ -	0.0%
City of Bowie, Allen Pond Maint.	34,300	34,300	-	0.0%
Patuxent Riverkeepers	101,700	101,700	-	0.0%
	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>0.0%</u>
Total Park Fund	<u>\$ 451,000</u>	<u>\$ 451,000</u>	<u>\$ -</u>	<u>0.0%</u>

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

Source	Adopted FY 2019	Proposed FY 2020	Dollar Change	% Change
Recreation Fund:				
100 Black Men of Prince George's County	\$ 3,750	\$ 3,750	\$ -	0.0%
After School Arts Program (World Art Focus)	98,000	98,000	-	0.0%
All Shades of Pink (Healthcare Services)	15,000	15,000	-	0.0%
Anacostia Trails and Heritage Area	40,000	40,000	-	0.0%
Anacostia Watershed Society	20,000	20,000	-	0.0%
Art Works Now	35,000	35,000	-	0.0%
Beltsville-Adelphi Boys & Girls Club	7,500	7,500	-	0.0%
Camp Springs Boys & Girls Club	10,000	10,000	-	0.0%
Cherry Lane Boxing and Fitness	10,000	10,000	-	0.0%
City of College Park Youth & Family Services	20,000	20,000	-	0.0%
City of College Park - Senior Programming	50,000	50,000	-	0.0%
City of Greenbelt (Recreation Services)	70,000	70,000	-	0.0%
City of Greenbelt, After School Arts Program	12,000	12,000	-	0.0%
City of Greenbelt, Therapeutic Program	12,000	12,000	-	0.0%
City of Hyattsville (Recreation Services)	19,000	19,000	-	0.0%
City of Laurel, Parks Department	10,000	10,000	-	0.0%
City of Laurel Senior Services	54,400	54,400	-	0.0%
City of Laurel, Anderson & Murphy Comm. Center	22,000	22,000	-	0.0%
Coalition for African Americans in the Performing Arts	20,000	20,000	-	0.0%
College Park Arts Exchange	5,000	5,000	-	0.0%
College Park Boys & Girls Club	7,500	7,500	-	0.0%
Cooperative Extension Service (4H)	208,600	208,600	-	0.0%
Forestville Boys & Girls Club	25,000	25,000	-	0.0%
Ft. Washington Boys & Girls Club	10,000	10,000	-	0.0%
Gateway Arts Program	45,000	45,000	-	0.0%
Girl Scouts Capital Area	10,000	10,000	-	0.0%
Glenarden Boys and Girls Club	15,000	15,000	-	0.0%
Greater Laurel United Soccer Club	5,000	5,000	-	0.0%
Greenbelt Aquatic and Fitness Center	100,000	100,000	-	0.0%
Greenbelt Community Center	40,000	40,000	-	0.0%
Ivy Community Charities of Prince George's County	10,000	10,000	-	0.0%
Junior Achievement	20,000	20,000	-	0.0%
Kentlands Boxing Club	5,000	5,000	-	0.0%
Kettering-Largo-Mitchellville Boys & Girls Club	20,000	20,000	-	0.0%
Lake Arbor Foundation	175,000	175,000	-	0.0%
Lanham Boys & Girls Club	25,000	25,000	-	0.0%
Latin American Youth Center	40,000	40,000	-	0.0%
Laurel Historic Society	22,500	22,500	-	0.0%
Laurel Little League	5,000	5,000	-	0.0%
Laurel Stallions	5,000	5,000	-	0.0%
Making a New United People (M.A.N.U.P.)	25,000	25,000	-	0.0%
Marlton Swim & Recreation Club	20,000	20,000	-	0.0%
Millwood/Waterford Programming	10,000	10,000	-	0.0%
New Carrollton Boys & Girls Club	5,000	5,000	-	0.0%
OXON HILL Boys & Girls Club	7,500	7,500	-	0.0%
Palmer Park Boys & Girls Club	20,000	20,000	-	0.0%
Pi Upsilon Lambda Alpha Pi Alpha Charitable Foundation	3,750	3,750	-	0.0%
PGCC - Outreach, Facilities, etc	300,000	300,000	-	0.0%
PGCC Team Builders Program	100,000	100,000	-	0.0%
Prince George's Tennis Association	20,000	20,000	-	0.0%
Prince George's Arts & Humanities Council	120,000	120,000	-	0.0%
Prince George's Philharmonic	100,000	100,000	-	0.0%
Prince George's Pride Lacrosse Club	20,000	20,000	-	0.0%
Pyramid Atlantic Art Center	30,000	30,000	-	0.0%
Seat Pleasant Leadership Development Program	85,000	85,000	-	0.0%
Theresa Banks Swim Club	20,000	20,000	-	0.0%
Town of Forest Heights	10,000	10,000	-	0.0%
Town of Forest Heights Community Development Corp	7,500	7,500	-	0.0%
White Rose Foundation	10,000	10,000	-	0.0%
World-Wide Community	25,000	25,000	-	0.0%
Youth Development Program (In Reach, Inc.)	50,000	50,000	-	0.0%
Youth Services Programming, City of Laurel	25,000	25,000	-	0.0%
Youth Wellness Leadership Institute	50,000	50,000	-	0.0%
Total Recreation Fund	\$ 2,391,000	\$ 2,391,000	-	0.0%
Total Parks & Recreation Fund	\$ 2,842,000	\$ 2,842,000	\$ -	0.0%

Source	Adopted FY 2018	Proposed FY 2019	Dollar Change	% Change
Advance Land Acquisition Fund:				
Tax Collection Fee	\$ -	\$ -	\$ -	N/A
Total Advance Land Acquisition Fund	\$ -	\$ -	\$ -	N/A
Total - All Tax Supported Funds	\$ 9,560,378	\$ 8,627,045	\$ (933,333)	-9.8%