



THE PRINCE GEORGE'S COUNTY GOVERNMENT

April 5, 2017

M E M O R A N D U M

TO: Andrea C. Harrison, Chair
PZED Committee

THRU: Robert J. Williams, Jr. *RJW*
Council Administrator

Jackie Brown *JB*
PZED Committee Director

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

RE: M-NCPPC – FY 2018 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 2018 budget is based on the revenues generated according to an analysis of the State Department of Assessments and Taxation (SDAT) March 2016 assessable base estimates performed by the County's Office of Management and Budget (OMB). These estimates show the County's FY 2018 real assessable base projected to grow by 4.82%. The FY 2018 Proposed Budget supports the Commission's primary mission by focusing on maintaining service levels, responding to legal mandates, and addressing a limited number of critical needs. (After OMB analyzes the SDAT estimates that were released in March 2017, the Commission will update property tax revenue projections, if needed.) 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 2018 Proposed Budget is to maintain current service levels while covering major known commitments for personnel costs (medical benefits, Other Post-Employment Benefits (OPEB), and full funding of pension contributions). In order to maintain fiscal stability, the Department has proposed a budget that incorporates increased program revenues with conservative expenditure requests. The Department will also continue reducing project charges paid to the County, in an effort to rebalance resource allocations. The proposed project charge reduction for FY 2018 is \$1.7 million for all of the Commission's funds.¹ For details of the proposed project charges see **Exhibit V** on page #11.

¹ It should be noted that program support included in the County's proposed FY 2018 General Fund Revenue does not align with the project charges and program support proposed by the M-NCPPC for FY 2018.

Of the current revenue proposed in FY 2018, approximately 97% of current revenues in the Park Fund and 88% of current revenues in the Recreation Fund are generated by the property tax. Of the current revenue proposed in the Enterprise Fund, 56% 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 from 47.0% in FY 2017 to 44% in FY 2018.

The proposed expenditure level of the Park and Recreation Funds, excluding reserves not programmed for expenditure in FY 2018, totals \$219.6 million. This represents an increase of \$12.7 million, or 6.1%, above the FY 2017 adopted budget level of \$207 million. The proposed expenditure level of the Enterprise Fund, excluding reserves, totals \$19.8 million.

In FY 2018, total revenues proposed (\$237.7 million) is less than total proposed expenditures (\$239.5 million, excluding reserves) by \$1.7 million in the Parks, Recreation, and Enterprise Funds. See summary of proposed revenue and expenditures for the three funds below.

Summary of Proposed Budget Revenue and Expenditures (Major Funds)				
	FY17 Adopted	FY18 Proposed	\$ Change	% Change
Revenue				
Tax Supported Funds				
Park Fund	\$ 131,793,900	\$ 137,997,400	\$ 6,203,500	4.7%
Recreation Fund	\$ 76,000,500	\$ 79,913,875	\$ 3,913,375	5.1%
Enterprise Fund (Incl Transfer from Rec. Fund)	\$ 19,391,147	\$ 19,829,221	\$ 438,074	2.3%
Total Proposed Revenue	\$ 227,185,547	\$ 237,740,496	\$ 10,554,949	4.6%
Expenditures (Excluding Reserves)				
Tax Supported Funds				
Park Fund	\$ 135,162,782	\$ 141,295,731	\$ 6,132,949	4.5%
Recreation Fund (Incl Transfer to Enterprise Fund)	\$ 71,795,500	\$ 78,348,118	\$ 6,552,618	9.1%
Total Park and Recreation Funds	\$ 206,958,282	\$ 219,643,849	\$ 12,685,567	6.1%
Enterprise Fund	\$ 19,391,147	\$ 19,829,221	\$ 438,074	2.3%
Total Proposed Expenditures	\$ 226,349,429	\$ 239,473,070	\$ 13,123,641	5.8%
Revenue Over/(Under) Expenditures	\$ 836,118	\$ (1,732,574)	\$ (2,568,692)	

Total Commission staffing in the Park, Recreation, and Enterprise Funds is proposed at 2066.08 work-years. This represents an increase of 192.5 work-years above the FY 2017 approved staffing levels. Of these work-years, 942.48, or 46% are seasonal/intermittent work-years. The proposed budget includes \$2.75 million to adjust compensation for eligible employees, subject to negotiations and collective bargaining, and as a result of a multi-year classification study that is underway. The Commission anticipates concluding contract negotiations prior to the bi-county meeting in May. The major changes in staffing for each fund are discussed in more detail below.

The following is 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 2018. These rates remain unchanged from the adopted FY 2017 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 2018 proposed budget anticipates property tax revenues of \$134.0 million, based on the above tax rates being applied to a personal property assessable base of \$2.665 billion, and a real assessable base of \$78.263 billion.

Revenues from other sources, such as interest income and park concessions, account for the remaining \$3.8 million in revenue. This represents an increase of \$602,500 above the FY 2017 approved levels.

The proposed Park Fund expenditure budget totals \$141.3 million (excluding reserves), an increase of \$6.1 million, or 4.5%, above the FY 2017 approved level. Highlights and major changes to the FY 2018 budget include \$4.4 million to support Operating Budget Impact and start-up costs for CIP projects scheduled for completion in FY 2018; compensation increases (subject to negotiations and possible reclassifications) in the amount of \$1,986,460; and a \$440,000 decrease in project charges. In FY 2018 the Commission is budgeting \$3.5 million for the current portion (PAYGO) and another \$1.6 million of prefunding for other post-employment benefits (OPEB).

Total staffing in the Park Fund is proposed at 946.45 work-years. This is an increase of 50 work-years above the FY 2017 approved staffing levels. Of these work-years, 175.15, or 18.5%, are seasonal, intermittent or term contract work-years. The increase in work-years is largely due to the addition of eight (8) full-time positions for the Southern Area Aquatic Recreation Facility, one (1) full-time position for the Kentland Community Center, and five (5) full-time positions for key service areas that are under-staffed.

A summary of the proposed revenues and expenditures for the Park Fund is provided in **Exhibit I**. (See Page #7)

Fund balance in the Park Fund is projected at \$112.1 million as of June 30, 2018, which includes a \$6.1 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Park Fund table below).

Park Fund (000's Omitted)	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 137,997
Total Expenditures (Excluding Reserves)	(141,296)
Revenues Over/(Under) Expenditures	\$ (3,298)
Estimated Beginning Fund Balance in FY18	115,428
Projected Ending Fund Balance in FY18	\$ 112,130
Fund Bal. Designated for Contingencies (5% of Operating)	(6,162)
Uncommitted Fund Balance	\$ 105,968

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 2017. These rates remain unchanged from the adopted FY 2017 levels. The Commission expects to generate \$70.2 million in property tax revenues in FY 2018, based on these tax rates being applied to a personal property assessable base of \$2.856 billion, and a real property assessable base of \$83.856 billion. In this fund, the assessable base covers the entire County.

The Commission also anticipates generating \$9.7 million in revenue through means other than the property tax. The estimated non-property tax revenue is increasing by \$895,775 compared to the FY 2017 approved level. The largest single source is service charges, at \$8.4 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 \$78.3 million (excluding reserves); an increase of \$6.5 million above the FY 2017 approved level. Highlights and major changes to the FY 2018 budget include \$5.9 to support Operating Budget Impact and start-up costs for CIP projects scheduled to be completed in FY 2018; compensation increases (subject to negotiations and possible reclassifications) in the amount of \$766,146; a \$304,870 decrease in project charges; and a \$321,926 decrease in the transfer to the Enterprise Fund. In FY 2018 the Commission is budgeting \$588,516 for prefunding, in addition to the current portion (PAYGO) of \$1.2 million for other post-employment benefits (OPEB).

Total staffing in the Recreation Fund is proposed at 916.63 work-years. This is an increase of 141.5 work-years above the FY 2017 approved staffing levels. Of these work-years, 631.83, or 69%, are seasonal, intermittent or term contract work-years. The increase in work-years is largely due to the addition of 12 full-time positions for the Southern Area Aquatic Recreation Facility, one (1) full-time position each for the William Beanes and Peppermill Community Centers, and three (3) full-time positions for key service areas that are under-staffed.

A summary of the proposed revenues and expenditures of the Recreation Fund is provided in **Exhibit II.** (See Page #8)

Fund balance in the Recreation Fund is projected at \$26.9 million as of June 30, 2018, which includes a \$3.9 million designated operating reserve that the Commission maintains for emergencies and overall stability (see Recreation Fund table below).

Recreation Fund (000's Omitted)	
Total Revenue - Proposed (Excluding Fund Balance)	\$ 79,914
Total Expenditures (Excluding Reserves)	(78,348)
Revenues Over/(Under) Expenditures	\$ 1,566
Estimated Beginning Fund Balance in FY 18	29,264
Projected Ending Fund Balance in FY18	\$ 30,829
Fund Bal. Designated for Contingencies (5% of Operating)	(3,917)
Uncommitted Fund Balance	\$ 26,912

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 44.1% of total Enterprise Fund revenues. These subsidies are received from the Recreation Fund and are currently at \$8.7 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, the Bladensburg Marina and the Prince George's Sports and Learning Complex. A breakout of revenues and expenses for the Enterprise Fund is included as **Exhibit III**. (See Page #9)

None of the programs in the Enterprise Fund are expected to generate sufficient revenues from operations in order to cover all their program expenses including capital outlay. In fact, the programs in the Enterprise Fund are expected to receive subsidies in the proposed budget ranging from \$35,014 to \$4.2 million. (See details of the transfers/subsidies in the chart below.) The majority of the subsidies are directed to the Prince George's Sports & Learning Complex – which is budgeted to receive \$4.2 million, the Show Place Arena/Equestrian Center – which is budgeted to receive \$2.0 million, the golf courses – which are budgeted to receive \$1.1 million, and the ice rinks – which are budgeted to receive \$0.7 million. Other major sources of revenue in the Enterprise Fund include fees and charges (\$5.6 million), concessions and rentals (\$2.9 million) and merchandise sales (\$2.5 million).

Enterprise Programs	Actual FY 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change From FY17	% Change From FY17
Sports & Learning Complex	\$ 4,143,050	\$ 4,164,544	\$ 4,196,497	\$ 31,953	0.8%
Show Place Arena/Equestrian Center	2,244,065	1,972,800	2,025,902	53,102	2.7%
Golf Courses	1,043,300	963,982	1,074,886	110,904	11.5%
Trap & Skeet Center	35,649	21,301	35,014	13,713	64.4%
Ice Rinks	768,279	715,868	742,224	26,356	3.7%
Enterprise Administration	20,083	640,742	(5,652)	(646,394)	-100.9%
College Park Airport	220,888	215,005	255,595	40,590	18.9%
Regional Park Tennis Bubbles	349,338	174,049	147,596	(26,453)	-15.2%
Bladensburg Waterfront Park	246,695	202,056	276,359	74,303	36.8%
Total	\$ 9,071,347	\$ 9,070,347	\$ 8,748,421	\$ (321,926)	-3.5%

Total revenues projected in the Enterprise Fund, including subsidies, is \$19.8 million, an increase of \$438,074, or 2.3%, above the FY 2017 approved level. The self-supporting income sources are decreasing by \$321,926.

Total expenditures for the Enterprise Fund, are proposed at \$19.8 million, an increase of \$438,074. The number of full-time work years supported by Enterprise Fund operations is 67.0, an increase of one (1) position compared to the FY 2017 approved level. A total of 203 work years, including seasonal/intermittent work years, is proposed for the Enterprise Fund in FY 2018.

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 2018 and no ALARF property tax is assumed.

Exhibit IV (See Page #10) represents the Commission's proposed FY 2018 statement of revenues, expenditures, transfers and fund balance. As mentioned above, the Advance Land Acquisition Fund will not generate property tax revenue in FY 2018. 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 2018 is \$226,791.

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

Description	Actual FY 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 125,218,112	\$ 128,189,300	\$ 133,990,300	\$ 5,801,000	4.5%
Service Charges & Sales	183,551	148,500	148,500	-	0.0%
Intergovernmental	185,437	-	-	-	N/A
Interest - Operating	320,405	350,000	325,000	(25,000)	-7.1%
Rentals and Concessions	2,762,833	2,656,100	2,627,600	(28,500)	-1.1%
Miscellaneous	325,690	300,000	656,000	356,000	118.7%
Total Current Revenue	\$ 128,996,028	\$ 131,643,900	\$ 137,747,400	\$ 6,103,500	4.6%
Transfer from CIP	21,365,000	-	-	-	N/A
CIP Interest	258,232	150,000	250,000	100,000	66.7%
Transfer - Special Revenue Funds	7,539	-	-	-	N/A
Total Revenues	\$ 150,626,799	\$ 131,793,900	\$ 137,997,400	\$ 6,203,500	4.7%
Expenditures/Financing Uses:					
Personnel Services	\$ 74,306,365	\$ 78,390,512	\$ 81,672,438	\$ 3,281,926	4.2%
Supplies and Materials	8,789,298	11,357,839	12,167,581	809,742	7.1%
Other Services and Charges	26,265,706	23,560,995	25,242,616	1,681,621	7.1%
Capital Outlay	3,258,703	2,205,500	2,606,800	401,300	18.2%
Chargebacks	1,407,901	1,447,365	1,552,554	105,189	7.3%
Total Operating Expenditures	\$ 114,027,973	\$ 116,962,211	\$ 123,241,989	\$ 6,279,778	5.4%
Transfer to CIP	6,270,000	6,661,000	7,000,000	339,000	5.1%
Debt Service	9,598,161	11,539,571	11,053,742	(485,829)	-4.2%
Total Expenditures/Uses	\$ 129,896,134	\$ 135,162,782	\$ 141,295,731	\$ 6,132,949	4.5%
Excess of Sources over (under)					
Total Uses	\$ 20,730,665	\$ (3,368,882)	\$ (3,298,331)	\$ 70,551	-2.1%
Beginning Fund Balance	\$ 98,066,222	\$ 107,421,856	\$ 115,428,005	\$ 8,006,149	7.5%
Ending Fund Balance	\$ 118,796,887	\$ 104,052,974	\$ 112,129,674	\$ 8,076,700	7.8%
Designated Expenditure Res.	\$ 5,689,500	\$ 5,848,100	\$ 6,162,100	\$ 314,000	5.4%
Undesignated Fund Balance	\$ 113,107,387	\$ 98,204,874	\$ 105,967,574	\$ 7,762,700	7.9%
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: 69.259	Real: 74.536	Real: 78.263		5.00%
	Personal: 2.495	Personal: 2.673	Personal: 2.665		-0.30%

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 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 65,306,808	\$ 67,197,000	\$ 70,214,600	\$ 3,017,600	4.5%
Intergovernmental -				-	N/A
Federal	-	-	-	-	N/A
State	270,042	-	-	-	N/A
County - Grant	900	-	-	-	N/A
Service Charges & Sales	7,283,645	7,502,000	8,372,775	870,775	11.6%
Interest - Operating	160,535	135,000	160,000	25,000	18.5%
Rentals and Concessions	1,301,358	1,083,700	1,083,700	-	0.0%
Miscellaneous	152,160	82,800	82,800	-	0.0%
Total Revenues	\$ 74,475,448	\$ 76,000,500	\$ 79,913,875	\$ 3,913,375	5.1%
Expenditures/Financing Uses:					
Personnel Services	\$ 39,975,641	\$ 42,323,257	\$ 46,543,673	\$ 4,220,416	10.0%
Supplies and Materials	3,331,447	3,919,656	5,501,336	1,581,680	40.4%
Other Services and Charges	15,840,156	15,576,072	16,672,014	1,095,942	7.0%
Capital Outlay	1,793,874	788,400	747,200	(41,200)	-5.2%
Other Classifications	-	-	-	-	N/A
Chargebacks	112,160	117,768	135,474	17,706	15.0%
Total Operating Expenditures	\$ 61,053,278	\$ 62,725,153	\$ 69,599,697	\$ 6,874,544	11.0%
Transfer to Enterprise Fund	9,071,347	9,070,347	8,748,421	(321,926)	-3.5%
Total Expenditures/Uses	\$ 70,124,625	\$ 71,795,500	\$ 78,348,118	\$ 6,552,618	9.1%
Excess of Sources over (under)					
Total Uses	\$ 4,350,823	\$ 4,205,000	\$ 1,565,757	\$ (2,639,243)	-62.8%
Beginning Fund Balance	\$ 20,707,710	\$ 19,790,504	\$ 29,263,533	\$ 9,473,029	47.9%
Ending Fund Balance	\$ 25,058,533	\$ 23,995,504	\$ 30,829,290	\$ 6,833,786	28.5%
Designated Expenditure Res.	\$ 3,488,300	\$ 3,589,700	\$ 3,917,400	\$ 327,700	9.1%
Undesignated Fund Balance	\$ 21,570,233	\$ 20,405,804	\$ 26,911,890	\$ 6,506,086	31.9%
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: 74.384 Personal: 2.680	Real: 79.863 Personal: 2.864	Real: 83.856 Personal: 2.856		5.00% -0.28%

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

Description	Actual FY 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Revenues:					
Sales	\$ 2,063,089	\$ 2,451,000	\$ 2,451,000	\$ -	0.0%
Charges for Services	4,255,528	4,889,000	5,649,000	760,000	15.5%
Rentals and Concessions	3,058,853	2,940,800	2,940,800	-	0.0%
Interest	39,929	30,000	40,000	10,000	33.3%
Miscellaneous	229,462	10,000	-	(10,000)	-100.0%
Transfers in - Recreation Fund	9,071,347	9,070,347	8,748,421	(321,926)	-3.5%
Contributions from General Govt Assets	1,894,980	-	-	-	N/A
Total Revenues	\$ 20,613,188	\$ 19,391,147	\$ 19,829,221	\$ 438,074	2.3%
Expenditures:					
Personnel Services	\$ 11,391,306	\$ 11,264,530	\$ 11,648,597	\$ 384,067	3.4%
Goods for Resale	1,251,366	1,516,704	1,516,704	-	0.0%
Supplies and Materials	1,485,453	1,673,915	1,677,115	3,200	0.2%
Other Services & Charges	4,302,161	4,338,795	4,320,035	(18,760)	-0.4%
Depreciation & Amortization	1,924,328	-	-	-	N/A
Capital Outlay	-	271,800	355,542	83,742	30.8%
Chargebacks	315,300	325,403	311,228	(14,175)	-4.4%
Total Expenditures	\$ 20,669,914	\$ 19,391,147	\$ 19,829,221	\$ 438,074	2.3%
Revenue Over/(Under) Expend.	\$ (56,726)	\$ -	\$ -	\$ -	N/A

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

Debt Service Fund

Description	Actual FY 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Revenues:					
Property Taxes	\$ 774	\$ -	\$ -	\$ -	N/A
Use of Fund Balance	-	-	-	-	N/A
Total Revenues	\$ 774	\$ -	\$ -	\$ -	N/A
Expenditures:					
Bond Principal Retirement	\$ -	\$ -	\$ -	\$ -	N/A
Bond Interest	-	-	-	-	N/A
Administrative Expenses	-	-	-	-	N/A
Contributions	774	-	-	-	N/A
Total Expenditures	\$ 774	\$ -	\$ -	\$ -	N/A
Revenue Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/(Decrease) in Fd. Bal.	\$ -	\$ -	\$ -	\$ -	N/A
Beginning Fund Balance	-	-	-	-	N/A
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

Tax Rate (Cents per \$100)	Real: 0.00	Real: 0.00	Real: 0.00	0.0%
	Personal: 0.00	Personal: 0.00	Personal: 0.00	0.0%
Assessable Base (Billions)	Real: 74.384	Real: 79.863	Real: 83.856	5.00%
	Personal: 2.680	Personal: 2.864	Personal: 2.856	-0.28%

Revolving Fund

Description	Actual FY 2016	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Revenues:					
Interest on Investment	\$ 28,899	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Contributions	774	-	-	-	N/A
Total Revenues	\$ 29,673	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Expenditures:					
Capital Outlay	(84,000)	784,935	226,791	(558,144)	-71.1%
Total Expenditures	\$ (84,000)	\$ 784,935	\$ 226,791	\$ (558,144)	-71.1%
Revenue Over/(Under) Expend.	\$ 113,673	\$ (764,935)	\$ (226,791)	\$ 538,144	-70.4%
Net Inc./(Dec.) in Fund Bal.	\$ 113,673	\$ (764,935)	\$ (226,791)	\$ 538,144	-70.4%
Beginning Fund Balance	9,244,935	764,935	226,791	(538,144)	-70.4%
Ending Fund Balance	<u>\$ 9,358,608</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 2017	Proposed FY 2018	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*	1,761,900	1,675,433	(86,467)	-4.9%
Water & Sewer Planning Unit*	155,300	155,300	-	0.0%
GIS Program	340,500	340,500	-	0.0%
Tax Collection Fee*	78,500	78,500	-	0.0%
Economic Development Corporation (EDC)	65,000	65,000	-	0.0%
EDC - General Plan Goals	316,800	294,666	(22,134)	-7.0%
Redevelopment Authority*	844,500	729,700	(114,800)	-13.6%
Permits & Inspection for M-NCPPC - DPIE*	1,816,200	1,336,200	(480,000)	-26.4%
Engineering, Inspection, & Permitting - DPW&T*	929,800	699,867	(229,933)	-24.7%
Total - Planning Department	6,558,500	5,625,166	(933,334)	-14.2%
Total Administration Fund	\$ 7,695,800	\$ 6,762,466	\$ (933,334)	-12.1%
Park Fund:				
Tax Collection Fee*	\$ 240,000	\$ -	\$ (240,000)	-100.0%
Community College - Pool, Park Police/Security, etc.	300,000	300,000	-	0.0%
Patuxent River 4-H Center Foundation	34,300	34,300	-	0.0%
City of Bowie, Allen Pond Maint.	101,700	101,700	-	0.0%
Patuxent Riverkeepers	15,000	15,000	-	0.0%
Green to Greatness Planting Day*	225,000	61,800	(163,200)	-72.5%
Prince George's County - Police Department	36,800	-	(36,800)	-100.0%
Total Park Fund	\$ 952,800	\$ 512,800	\$ (440,000)	-46.2%

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

Source	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Recreation Fund:				
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%
Allentown Boys & Girls Club	5,000	5,000	-	0.0%
Anacostia Trails and Heritage Area	25,000	25,000	-	0.0%
Anacostia Watershed Society - River Cl.	15,000	15,000	-	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 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%
College Park Arts Exchange	5,000	5,000	-	0.0%
College Park Boys & Girls Club	7,500	7,500	-	0.0%
Comm. College - Outreach; Facilities; etc.	300,000	300,000	-	0.0%
Coop Extension Service Patuxent River 4-H Foundation Programs	208,600	208,600	-	0.0%
Daughter for the Day Program (Senior Services) - Dist. 7	7,500	7,500	-	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	90,000	90,000	-	0.0%
Girl Scouts Capital Area	10,000	10,000	-	0.0%
Glenarden Boys and Girls Club	10,000	10,000	-	0.0%
Global Development Services for Youth, Inc.	2,500	2,500	-	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%
Harlem Renaissance - Harlem Remembrance Foundation	50,000	50,000	-	0.0%
Ivy Community Charities of Prince George's County	10,000	10,000	-	0.0%
Junior Achievement	10,000	10,000	-	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%
Millwood/Waterford Programming	10,000	10,000	-	0.0%
Oxon Hill Boys and Girls Club	7,500	7,500	-	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 County Memorial Library System*	2,212,770	2,012,800	(199,970)	-9.0%
Prince George's Philharmonic	90,000	90,000	-	0.0%
Seat Pleasant Leadership Dev. Program (The Training Source, Inc.)	85,000	85,000	-	0.0%
Tax Collection Fee*	104,900	-	(104,900)	-100.0%
Team Builders Program - Pr. George's Comm College	100,000	100,000	-	0.0%
Theresa Banks Swim Club	15,000	15,000	-	0.0%
Town of Forest Heights	17,500	17,500	-	0.0%
White Rose Foundation	15,000	15,000	-	0.0%
World-Wide Community	20,000	20,000	-	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	\$ 4,556,170	\$ 4,251,300	\$ (304,870)	-6.7%
Total Parks & Recreation Fund	\$ 5,508,970	\$ 4,764,100	\$ (744,870)	-13.5%

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

Source	Adopted FY 2017	Proposed FY 2018	Dollar Change	% Change
Advance Land Acquisition Fund:				
Tax Collection Fee	\$ -	\$ -	\$ -	N/A
Total Advance Land Acquisition Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
 Total - All Tax Supported Funds	 <u>\$ 13,204,770</u>	 <u>\$ 11,526,566</u>	 <u>\$ (1,678,204)</u>	 -12.7%