


THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue Riverdale, Maryland 20730

June 19, 2019

To: The Maryland-National Capital Park and Planning Commission

Via: Anju Bennett, Acting Executive Director

From: John Kroll, Corporate Budget Director 
Subject: **Resolution 19-12 - Adoption of the Commission's FY 2020 Operating and Capital Budgets**
Recommendation:

Approve Resolution No. 19-12 "Adoption of the FY 2020 Commission Operating and Capital Budgets".

Background:

Pursuant to the Land Use Article, of the Annotated Code of Maryland, the Commission submitted its Proposed Budget to the County Executives of Prince George's County and Montgomery County on January 15th. In accordance with the Land Use Article, each County Council has approved that portion of the Commission budget allocated to its county. On May 23, 2019, Montgomery County Council adopted resolutions 19-122 and 19-131. On May 29, 2019, the Prince George's County Council approved bill CB-26-2019. Further, both Councils on May 9, 2019 approved those portions of the Commission budget allocable to both counties.

Resolution No. 19-12, "Adoption of the FY 2020 Commission Operating and Capital Budgets" adopts the budget for FY20 including the additions, deletions, increases, and decreases from the submitted Proposed Budget as approved by the respective County Councils of Montgomery County and Prince George's County.

The Adopted Budget totals \$670.7 million excluding reserves, ALARF, and Internal Service Funds. Compared to the FY19 Adopted Budget, the FY20 Budget is about \$64.4 million higher.

In Prince George's County, the budget is increasing by 9.4 percent for FY20. This primarily reflects an increased capital program and associated debt service, transfers and expenditures, as well as rightsizing staffing at existing facilities to accommodate increased usage. Property tax rates remain the same as those set in FY16.

In Montgomery County, the budget is increasing by 13.2 percent for FY20. This net increase is also due to an increase in capital projects, and associated debt service, transfers and expenditures. Tax supported funds increased by 3.2 percent. As part of the final balancing, the County decreased both

the Administration Fund's and the Park Fund's proposed property tax rates, transferred \$125,000 from the Administration Fund to the Park Fund, increased the use of fund balance in the Administration Fund and decreased the use of fund balance in the Park Fund. The following chart provides a comparative summary of the FY20 Adopted Budget for each county.

**Summary of FY20 Adopted Budget Expenditures
(net reserves, ALARF, and Internal Service Funds)**

	FY19 Adopted	FY20 Adopted	\$ Change	% Change
Prince George's Funds				
Administration (1)	\$ 52,399,074	56,164,239	\$ 3,765,165	7.2%
Park (2)	160,694,581	182,826,294	22,131,713	13.8%
Recreation (3)	97,487,006	93,683,334	(3,803,672)	-3.9%
ALA Debt	-	-	-	-
Subtotal Tax Supported	310,580,661	332,673,867	22,093,206	7.1%
Park Debt Service	13,753,538	15,296,269	1,542,731	11.2%
Capital Projects	59,791,000	75,345,205	15,554,205	26.0%
Enterprise	19,314,798	19,050,792	(264,006)	-1.4%
Special Revenue (4)	8,442,397	8,145,469	(296,928)	-3.5%
Total Prince George's	\$ 411,882,394	450,511,602	\$ 38,629,208	9.4%
Montgomery Funds				
Administration	\$ 31,767,007	32,619,879	\$ 852,872	2.7%
Park (2)	103,860,211	107,395,961	3,535,750	3.4%
ALA Debt	2,024,928	2,075,264	50,336	2.5%
Subtotal Tax Supported	137,652,146	142,091,104	4,438,958	3.2%
Park Debt Service	6,461,285	6,624,410	163,125	2.5%
Capital Projects	32,530,000	52,619,000	20,089,000	61.8%
Enterprise (4)	9,746,959	10,197,934	450,975	4.6%
Property Management	1,528,240	1,563,320	35,080	2.3%
Special Revenue	6,519,833	7,084,740	564,907	8.7%
Total Montgomery	\$ 194,438,463	220,180,508	\$ 25,742,045	13.2%
Combined Total	\$ 606,320,857	670,692,110	\$ 64,371,253	10.6%

(1) Includes transfer to Park Fund

(2) Includes transfer to Debt Service and Capital Projects Fund

(3) Includes transfer to Enterprise Fund

(4) Includes transfer to Capital Projects Fund

Summary of Adjustments in the FY20 Adopted Budget

The FY20 budgets, as approved by the respective County Councils, included the following adjustments from the Proposed Budget.

Montgomery County Adjustments from Proposed

Administration Fund

- ✓ Within the Planning Department,
 - Capital Equipment ISF debt service was reduced by \$45,600.
 - Wheaton Headquarters OBI was reduced by \$106,730.
- ✓ Within the Legal Department,
 - Salary lapse was increased by \$50,942.
- ✓ OPEB Pay-go was reduced by \$174,333.
- ✓ Reclassification marker funding was reduced by \$52,428.
- ✓ Distributed the proposed salary dollar marker from the non-departmental account to each division's operating budget.
- ✓ Proposed transfer of \$500,000 to Development Review Special Revenue Fund was not funded.
- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by Montgomery OMB; and the tax rate contemplated in the Proposed Budget (1.75 cents) was reduced to 1.70 cents
- ✓ To provide further balance between the Administration and Park Funds, \$125,000 of fund balance is transferred to the Park Fund.
- ✓ To balance the Administration Fund, use of fund balance was increased by \$244,958.

Park Fund

- ✓ Capital Equipment ISF debt service was reduced by \$684,000.
- ✓ Debt service on CIP was reduced by \$500,000.
- ✓ Salary lapse was increased by \$209,007.
- ✓ OBI capital outlay for Southern Parks was reduced by \$110,000.
- ✓ Wheaton Headquarters OBI was reduced by \$106,730.
- ✓ OPEB Pay-go was reduced by \$614,186.
- ✓ Reclassification marker funding was reduced by \$81,410.
- ✓ Distributed the proposed salary dollar marker from the non-departmental account to each division's operating budget.
- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by Montgomery OMB; and the tax rate contemplated in the Proposed Budget (5.68 cents) was reduced to 5.60 cents.
- ✓ To provide further balance between the Administration and Park Funds, \$125,000 of fund balance is transferred from the Administration Fund.
- ✓ To balance the Park Fund, use of fund balance was decreased by \$481,745.

Advance Land Acquisition Debt Service Fund

- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by Montgomery OMB; the tax rate remained unchanged.
- ✓ Contribution to the Advance Land Acquisition Revolving Fund was similarly adjusted.

Advance Land Acquisition Revolving Fund

- ✓ Contribution from the Advance Land Acquisition Debt Service Fund was adjusted as was the budget for land acquisition.

Capital Projects Fund

- ✓ Capital project expenditures were decreased by \$2,236,000, reflecting a decrease of \$2,500,000 in acquisition and an increase of \$174,000 (White Oak ballfields) in park development. This reflects a similar decrease in revenue, primarily state POS funds.

Enterprise Fund

- ✓ OPEB Pay-go funding was reduced by \$30,341.
- ✓ Reclassification marker funding was reduced by \$6,127.

Risk Management Fund

- ✓ OPEB Pay-go funding was reduced by \$2,460.
- ✓ Reclassification marker funding was reduced by \$173.

Capital Equipment Fund

- ✓ Service Charges from Planning and Parks Departments were reduced by \$729,600.

Wheaton Headquarters Building Fund

- ✓ Office space rental charges from Planning and Parks Departments were reduced by \$213,460.
- ✓ Operating expenditures were reduced by \$193,193.

CIO/CWIT Fund

- ✓ OPEB Pay-go funding was reduced by \$2,065.

Prince George's County Adjustments from Proposed

Administration Fund

- ✓ In the Planning Department:
 - the budget for professional services was increased by \$775,000 to fund an expanded workplan.
 - Two new GIS positions were funded for \$173,346.
 - A new project charge of \$150,000 to provide for a planning position for the Council was funded.
- ✓ OPEB Pay-go funding was reduced by \$215,170.

- ✓ Reclassification marker funding was reduced by \$54,597.
- ✓ Distributed the proposed salary dollar marker from the non-departmental account to each division's operating budget.
- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by the State Department of Assessments and Taxation. These estimates are higher than the estimates used in the Proposed Budget.

Park Fund

- ✓ Web Design Services was moved from Public Affairs & Marketing to Management Services (no dollar change).
- ✓ The new Youth and Countywide Sports Division was created and funded for \$276,097.
- ✓ Increased the transfer to Capital Projects Fund by \$7,735,000.
- ✓ OPEB Pay-go funding was reduced by \$642,886.
- ✓ Reclassification marker funding was reduced by \$52,811.
- ✓ Distributed the proposed salary dollar marker from the non-departmental account to each division's operating budget, after realigning marker between Park and Recreation Funds by \$14,543.
- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by the State Department of Assessments and Taxation. These estimates are higher than the estimates used in the Proposed Budget.

Recreation Fund

- ✓ Project charges were increased by \$94,350.
- ✓ The new Youth and Countywide Sports Division was created and funded for a total division budget of \$3,452,824. A portion of the previous Sports, Health and Wellness Division was transferred into the new Division, and the remaining portion was renamed Aquatics and Athletic Facilities. (New net funding of \$1,494,834)
- ✓ OPEB Pay-go funding was reduced by \$241,082.
- ✓ Reclassification marker funding was reduced by \$64,950.
- ✓ Distributed the proposed salary dollar marker from the non-departmental account to each division's operating budget, after realigning marker between Park and Recreation Funds by \$14,543.
- ✓ The subsidy to the Enterprise Fund was reduced by \$65,787, reflecting the reduction to OPEB and the reclassification marker.
- ✓ Property tax revenues have been adjusted to reflect the March 2019 assessable base estimates issued by the State Department of Assessments and Taxation. These estimates are higher than the estimates used in the Proposed Budget.

Capital Projects Fund

- ✓ Capital project expenditures were increased by \$15,645,205, funded by the increased transfer from the Park Fund of \$7,735,000; \$2,162,205 of additional state POS funds, \$900,000 of state bond bills and grants, \$2,000,000 contribution by the Maryland Transit Authority per the terms of the Purple Line Memorandum of Understanding, and \$2,848,000 of additional bonds.

Enterprise Fund

- ✓ OPEB Pay-go funding was reduced by \$54,940.
- ✓ Reclassification marker funding was reduced by \$10,847.
- ✓ The operating subsidy from the Recreation Fund was reduced by \$65,787.

Risk Management Fund

- ✓ OPEB Pay-go funding was reduced by \$2,460.
- ✓ Reclassification marker funding was reduced by \$173.

CIO/CWIT Fund

- ✓ OPEB Pay-go funding was reduced by \$2,855.

Commission-wide Adjustments from Proposed

Executive Office Building Fund

- ✓ OPEB Pay-go funding was reduced by \$1,640.
- ✓ Reclassification marker funding was reduced by \$964.

Group Insurance Fund

- ✓ OPEB Pay-go funding was reduced by \$4,920.
- ✓ Reclassification marker funding was reduced by \$3,032.

Attachments
M-NCPPC Resolution 19-12
Exhibits A, B, and C

cc: Joe Zimmerman, Secretary-Treasurer
Adrian Gardner, General Counsel
Department Directors



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-NCPPC
RESOLUTION NO. 19-12
June 19, 2019

**ADOPTION OF THE FY 2020 COMMISSION OPERATING BUDGET
AND FY 2020 CAPITAL BUDGET**

WHEREAS, the Maryland-National Capital Park and Planning Commission (the “Commission”) has prepared and submitted its proposed FY 2020 operating budget (“the Proposed Operating Budget”) and its proposed FY 2020 capital budget (“Proposed Capital Budget”) to the County Executives of Montgomery and Prince George’s Counties in compliance with the § 18-104 of the Land Use Article of the Annotated Code of Maryland (“Land Use Article”), as amended and to the County Councils of Montgomery and Prince George’s Counties in compliance with § 18-105 of the Land Use Article; and

WHEREAS, the respective County Councils have established work programs and made certain deletions and additions to the Proposed Operating Budget, which actions are set forth in the Montgomery County Resolution 19-131, and Prince George’s County Bill CB-26-2019; and

WHEREAS, the Montgomery County Council made certain revisions to the Proposed Capital Budget, which action is set forth in Montgomery County Resolution 19-122; and

WHEREAS, the County Councils on May 9, 2019 have reviewed and together acted to approve the Bi-County budget items allocable to both counties; and

WHEREAS, the respective County Councils have acted to appropriate as the Commission’s FY 2020 operating budget (“the Operating Budget”) and FY 2020 Capital Budget certain expenditures, including those funded by grants, together totaling in the aggregate \$243,296,494 allocable to the various sources derived in Montgomery County as set forth in Exhibit A hereto and \$471,024,833 allocable to the various sources derived in Prince George’s County as set forth in Exhibit B hereto; and

WHEREAS, the Operating Budget includes the Executive Office Building and Group Health Insurance Funds as set forth in Exhibit C, which are Commission-wide Internal Service Funds funded through the operating department appropriations made by

the respective County Councils for Montgomery County and Prince George's County;
and

WHEREAS, the Commission does hereby delegate to the Montgomery County Planning Board and the Prince George's County Planning Board for review of expenditure plans for departments, offices and divisions within the Commission and the allocation of funds in accordance with the Operating Budget and this Resolution;

NOW, THEREFORE BE IT RESOLVED that the Commission does hereby approve and adopt the FY 2020 Operating Budget and the FY 2020 Capital Budget as set forth in Exhibit A, Exhibit B, and Exhibit C hereto; and

BE IT FURTHER RESOLVED that the Commission's Secretary-Treasurer and other officers are authorized to carry out financing for the Capital Equipment Internal Service Fund consistent with funding levels in the Operating Budget at such time and on such terms as they believe to be advantageous to the Commission without further action required by the Commission or either Planning Board; provided that the appropriate officers shall provide the Commission and each Planning Board subsequent notice of any action taken pursuant to this resolution; and

BE IT FURTHER RESOLVED that the Executive Director and Secretary-Treasurer are directed to establish the necessary controls to ensure compliance with the § 18-109 of the Land Use Article, which provides that no expenditure of funds shall be made or authorized by the Commission in excess of the approved budget amounts plus 10% thereof for each park and recreation project and for each administration or operating department or function of the Commission, and for each planning project contained in the planning work program for each county, as set forth in the approved Council Resolutions, unless approved by either or both County Councils, whichever is appropriate, and which also stipulates that the Commission may not exceed the total approved budget for each of its Funds, except for Enterprise Funds, without the prior approval by either or both County Councils, as applicable; and

BE IT FURTHER RESOLVED that in the event operational necessity requires that a budget amendment be made during the fiscal year, as outlined in § 18-108 of the Land Use Article and Budget Adjustment Practice 3-60, the budget amendment requires approval of the appropriate County Council. An amendment may change the total amount of the appropriation stated in the adopting resolutions of the County Council, or transfer more than 10% of appropriated funds from one appropriation to another. A budget may be amended by resolution by the respective county councils on their initiative or at the request of the Commission after receipt of recommendations from the respective county executives and after public hearing upon reasonable notice to the public. With respect to budget items applicable to both counties, an amendment is not effective unless it has received the concurrence of both county councils; and

BE IT FURTHER RESOLVED that in the event operational necessity requires that budget adjustments be made during the fiscal year, as outlined in Budget Adjustment

Practice 3-60, the officials and managers listed below are authorized to approve adjustments within or between budget appropriations for objects of expenditure or other levels of control within a department, division, office, or program under their direction, as those appropriations are set forth in the Operating Budget adopted by the respective County Councils and pursuant to this Resolution, provided however that any cumulative budget adjustments increasing budget control levels by an amount in excess of \$50,000 shall be reviewed and approved by the Commission and/or the appropriate Planning Board; and provided further that any budget adjustment which involves any change in the work program shall be reviewed and approved by the Commission and/or the affected Planning Board; and provided further that any budget adjustment which would result in the Commission exceeding the total approved budget for any of its Funds, except the Enterprise Funds, must have the prior approval of either or both County Councils, as applicable:

Executive Director
Secretary-Treasurer
General Counsel
Director of Parks – Montgomery County
Director of Planning – Montgomery County
Director of Parks and Recreation – Prince George's County
Director of Planning – Prince George's County
Chair – Prince George's County Planning Board
Chair – Montgomery County Planning Board; and

BE IT FURTHER RESOLVED that the transfer of funds between departments or administrative units as listed above as adopted shall require the approval of the Commission and/or the appropriate Planning Board; and

BE IT FURTHER RESOLVED that the Office of the Secretary-Treasurer and the Budget Office are authorized to review all budget adjustments and disapprove those budget adjustments for which funds are not available or which do not comply with law or Commission fiscal policies.

APPROVED AS TO LEGAL SUFFICIENCY
M-NCPPC Legal Department
Date June 13, 2019

CERTIFICATION

This is to certify that the foregoing is a true and correct copy of Resolution No. 19-12 adopted by the Maryland-National Capital Park and Planning Commission on motion of Commissioner Bailey, seconded by Commissioner Dreyfuss, with Chair Hewlett, Vice-Chair Anderson, Commissioners Bailey, Cichy, Doerner and Dreyfuss voting in favor of the motion, with Commissioners Fani-Gonzalez, Geraldo, Patterson and Washington being absent from the meeting held on Wednesday, June 19, 2019 at the Montgomery Regional Office Auditorium in Silver Spring, Maryland.


Anju A. Bennett
Acting Executive Director

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
ADMINISTRATION FUND					
REVENUES					
Tax Revenue (Tax rates: Real = 1.70 Cents, Personal = 4.25 Cents) Assessable Base in Billions (Real/Personal): 171.429 / 3.652	31,579,200	(1,062,891)	30,516,309		
Taxes - Interest and Penalties	100,000	-	100,000		
Intergovernmental	553,500	-	553,500		
Charges for Service	198,400	-	198,400		
Interest Income	100,000	-	100,000		
Current Revenue	32,531,100	(1,062,891)	31,468,209		
Use of Fund Balance	1,881,512	244,958	2,126,470		
Total Sources	34,412,612	(817,933)	33,594,679		
EXPENDITURES					
Commissioners' Office	1,273,938	25,100	1,299,038	12.00	9.50
Planning Department					
Planning Director's Office	1,642,899	34,331	1,677,230		
Management Services	2,336,285	39,334	2,375,619		
Functional Planning & Policy	2,773,891	53,629	2,827,520		
Area 1	1,564,061	41,019	1,605,080		
Area 2	2,009,901	44,481	2,054,382		
Area 3	1,661,596	50,636	1,712,232		
Dev. Applications & Regulatory Coordination	760,899	44,637	805,536		
Information Technology and Innovation	3,565,029	38,122	3,603,151		
Research and Special Projects	1,175,178	19,428	1,194,606		
Grants	150,000	-	150,000		
Support Services	2,870,764	(152,330)	2,718,434		
Planning Total	20,510,503	213,287	20,723,790	151.00	116.69
Department of Human Resources and Management	2,349,179	43,998	2,393,177	18.49	16.64
Department of Finance	2,308,443	45,000	2,353,443	20.47	19.58
Legal Department	1,495,134	(7,974)	1,487,160	13.00	13.00
Merit System Board	82,065	2,215	84,280	0.50	0.25
Office of Inspector General	280,088	5,555	285,643	2.00	2.20
Corporate IT	1,468,921	19,236	1,488,157	7.90	7.90
Support Services	643,676	-	643,676	0.00	0.00
CAS Total	8,627,506	108,030	8,735,536	62.36	59.57
Non-Departmental	2,512,965	(776,450)	1,736,515		
Total Expenditures	32,924,912	(430,033)	32,494,879	225.36	185.76
Transfer to Special Revenue Fund	500,000	(500,000)	-		
Transfer to Park Fund	-	125,000	125,000		
Contingency Reserve @ 3%	987,700	(12,900)	974,800		
Total Expenditures and Uses	34,412,612	(817,933)	33,594,679		

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>PARK FUND</u>					
REVENUES					
Tax Revenue (Tax Rate: Real = 5.60 cents, Personal = 14.00 cents)	102,527,100	(2,002,788)	100,524,312		
Assessable Base in Billions (Real/Personal): 171.429/3.652					
Taxes - Interest and Penalties	300,000	-	300,000		
Intergovernmental	3,922,473	-	3,922,473		
Charges for Service	2,461,237	-	2,461,237		
Rentals/Concessions	754,977	-	754,977		
Interest Income	100,000	-	100,000		
Miscellaneous Revenues	115,800	-	115,800		
Current Revenue	110,181,587	(2,002,788)	108,178,799		
Transfer from CIP	25,000	-	25,000		
Transfer from Capital Equipment Fund	-	-	-		
Transfer from Administration Fund	-	125,000	125,000		
Use of Fund Balance	2,561,507	(481,745)	2,079,762		
Total Sources	112,768,094	(2,359,533)	110,408,561		
EXPENDITURES					
Operating Divisions					
Director of Parks	1,597,437	42,866	1,640,303		
Public Affairs & Community Partnerships	3,367,344	60,665	3,428,009		
Management Services	2,475,909	(18,578)	2,457,331		
Information Technology and Innovation	2,638,297	22,596	2,660,893		
Park Planning and Stewardship	5,735,937	109,680	5,845,617		
Park Development	3,946,371	135,787	4,082,158		
Park Police	14,225,592	265,028	14,490,620		
Horticulture, Forestry & Environmental Education	10,169,377	191,433	10,360,810		
Facilities Management	12,783,909	189,647	12,973,556		
Northern Parks	10,437,196	154,364	10,591,560		
Southern Parks	14,963,842	83,508	15,047,350		
Support Services	11,699,742	(790,730)	10,909,012		
Grants	400,000	-	400,000		
Non-Departmental	7,785,931	(2,251,599)	5,534,332		
Total Expenditures	102,226,884	(1,805,333)	100,421,551		
Transfer to Debt Service	7,124,410	(500,000)	6,624,410		
Transfer to CIP	350,000	-	350,000		
Contingency Reserve @ 3%	3,066,800	(54,200)	3,012,600		
Total Expenditures and Uses	112,768,094	(2,359,533)	110,408,561	769.00	754.00
<u>ADVANCE LAND ACQUISITION DEBT SERVICE FUND</u>					
REVENUES					
Tax Revenue (Tax Rate: Real = 0.10 cents, Personal = 0.25 cents)	2,088,800	(13,536)	2,075,264		
Assessable Base in Billions (Real/Personal): 197.610 / 4.452					
Current Revenue	2,088,800	(13,536)	2,075,264		
Use of Fund Balance	-	-	-		
Total Sources	2,088,800	(13,536)	2,075,264		
EXPENDITURES					
Debt Service	145,200	-	145,200		
Total Expenditures	145,200	-	145,200		
Transfer to ALA Revolving Fund	1,943,600	(13,536)	1,930,064		
Total Expenditures and Uses	2,088,800	(13,536)	2,075,264		
TOTAL TAX-SUPPORTED FUNDS, LESS RESERVES & ALA TRANSFER	143,271,406	(3,110,366)	140,161,040	994.36	939.76

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>ADVANCE LAND ACQUISITION REVOLVING FUND</u>					
REVENUES					
Interest Income	75,000	-	75,000		
Current Revenue	75,000	-	75,000		
Transfer from ALA Debt Service Fund	1,943,600	(13,536)	1,930,064		
Use of Fund Balance	6,946,965	-	6,946,965		
Total Sources	8,965,565	(13,536)	8,952,029		
EXPENDITURES					
Land	8,965,565	(13,536)	8,952,029		
Total Expenditures	8,965,565	(13,536)	8,952,029		
<u>PARK DEBT SERVICE FUND</u>					
REVENUES					
Transfer from Park Fund	7,124,410	(500,000)	6,624,410		
Total Sources	7,124,410	(500,000)	6,624,410		
EXPENDITURES					
Debt Service	7,124,410	(500,000)	6,624,410		
Total Expenditures	7,124,410	(500,000)	6,624,410		
<u>CAPITAL PROJECTS FUND</u>					
REVENUES					
Intergovernmental	23,148,000	(2,026,000)	21,122,000		
Interest	25,000	-	25,000		
Bond Proceeds	16,122,000	-	16,122,000		
Contributions	11,300,000	(300,000)	11,000,000		
Miscellaneous	-	-	-		
Current Revenue	50,595,000	(2,326,000)	48,269,000		
Transfer from Park Fund	350,000	-	350,000		
Transfer from Enterprise Fund	4,000,000	-	4,000,000		
Total Sources	54,945,000	(2,326,000)	52,619,000		
EXPENDITURES					
Park Acquisition & Development	54,920,000	(2,326,000)	52,594,000		
Total Expenditures	54,920,000	(2,326,000)	52,594,000		
Transfer to Park Fund	25,000	-	25,000		
Total Expenditures and Uses	54,945,000	(2,326,000)	52,619,000		
<u>ENTERPRISE FUND</u>					
REVENUES					
Charges for Service	11,397,042	-	11,397,042		
Interest Income	200,000	-	200,000		
Current Revenue	11,597,042	-	11,597,042		
Use of Fund Balance	(1,362,640)	(36,468)	(1,399,108)		
Total Sources	10,234,402	(36,468)	10,197,934		
EXPENDITURES					
Operations	9,734,402	(36,468)	9,697,934		
Total Expenditures	9,734,402	(36,468)	9,697,934		
Transfer to CIP	500,000	-	500,000		
Total Expenditures and Uses	10,234,402	(36,468)	10,197,934	37.00	120.70
Revenues Over/(Under) Expenditures	-	-	-		

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
PROPERTY MANAGEMENT FUND					
REVENUES					
Rental Revenue	1,456,600	-	1,456,600		
Interest Income	10,000	-	10,000		
Current Revenue	1,466,600	-	1,466,600		
Use of Fund Balance	100,000	(3,280)	96,720		
Total Sources	1,566,600	(3,280)	1,563,320		
EXPENDITURES					
Operating Expenditures	1,566,600	(3,280)	1,563,320	4.00	5.80
Total Expenditures	1,566,600	(3,280)	1,563,320		
SPECIAL REVENUE FUND					
REVENUES					
Intergovernmental	1,688,430	-	1,688,430		
Charges for Service	3,437,443	-	3,437,443		
Interest Income	55,000	-	55,000		
Current Revenue	5,180,873	-	5,180,873		
Transfer from Administration Fund	500,000	(500,000)	-		
Use of Fund Balance	1,403,867	500,000	1,903,867		
Total Sources	7,084,740	-	7,084,740		
EXPENDITURES					
Operations	7,084,740	-	7,084,740	0.00	34.65
Total Expenditures	7,084,740	-	7,084,740		
Revenues Over/(Under) Expenditures	-	-	-		
TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	224,226,558	(5,976,114)	218,250,444	1,035.36	1,100.91

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>CAPITAL EQUIPMENT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	1,849,500	(729,600)	1,119,900		
Debt Proceeds	3,710,000	-	3,710,000		
Interest Income	10,000	-	10,000		
Current Revenue	5,569,500	(729,600)	4,839,900		
Use of Fund Balance	-	-	-		
Total Sources	5,569,500	(729,600)	4,839,900		
EXPENDITURES					
Operations	3,761,755	-	3,761,755		
Debt Service	848,600	-	848,600		
Total Expenditures	4,610,355	-	4,610,355		
Transfer to Park Fund	-	-	-		
Total Expenditures and Uses	4,610,355	-	4,610,355		
Revenues Over/(Under) Expenditures	959,145	(729,600)	229,545		
Capital Equipment - Financed for the Parks & Planning Depts	3,460,000	-	3,460,000		
Capital Equipment - Financed for the IT Initiatives	250,000	-	250,000		
<u>CIO/CWIT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	1,889,978	-	1,889,978		
Debt Proceeds	-	-	-		
Interest Income	-	-	-		
Current Revenue	1,889,978	-	1,889,978		
Use of Fund Balance	-	-	-		
Total Sources	1,889,978	-	1,889,978		
EXPENDITURES					
Operations	1,816,671	(2,065)	1,814,606		
Debt Service	19,058	-	19,058		
Total Expenditures	1,835,729	(2,065)	1,833,664	3.50	3.50
Transfer to Park Fund	-	-	-		
Total Expenditures and Uses	1,835,729	(2,065)	1,833,664		
Revenues Over/(Under) Expenditures	54,249	2,065	56,314		
<u>RISK MANAGEMENT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	2,509,900	-	2,509,900		
Interest Income	140,000	-	140,000		
Current Revenue	2,649,900	-	2,649,900		
Use of Fund Balance	350,435	(2,633)	347,802		
Total Sources	3,000,335	(2,633)	2,997,702		
EXPENDITURES					
Operations	3,000,335	(2,633)	2,997,702	3.00	3.40
Total Expenditures	3,000,335	(2,633)	2,997,702		
Revenues Over/(Under) Expenditures	-	-	-		
<u>WHEATON HEADQUARTERS BUILDING INTERNAL SERVICE FUND</u>					
REVENUES					
Intergovernmental	528,977	20,267	549,244		
Charges for Service	399,052	(213,460)	185,592		
Current Revenue	928,029	(193,193)	734,836		
Use of Fund Balance	-	-	-		
Total Sources	928,029	(193,193)	734,836		
EXPENDITURES					
Operations	928,029	(193,193)	734,836		
Total Expenditures	928,029	(193,193)	734,836		
Revenues Over/(Under) Expenditures	-	-	-		
Total Montgomery County (including reserves, transfers)	249,564,671	(6,268,177)	243,296,494	1,041.86	1,107.81

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

PRINCE GEORGE'S COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
ADMINISTRATION FUND					
REVENUES					
Tax Revenue (Tax rates: Real = 5.660 Cents, Personal = 14.150 Cents)	54,108,700	2,630,400	56,739,100		
Assessable Base in Billions (Real/Personal): 92.949 / 3.124					
Taxes - Interest and Penalties	150,000	-	150,000		
Intergovernmental	203,500	-	203,500		
Service Charges	650,000	-	650,000		
Interest Income	1,000,000	-	1,000,000		
Miscellaneous Revenue	-	-	-		
Current Revenue	56,112,200	2,630,400	58,742,600		
Use of Fund Balance	1,838,760	(1,760,421)	78,339		
Total Sources	57,950,960	869,979	58,820,939		
EXPENDITURES					
Commissioners' Office	3,378,179	38,969	3,417,148	16.50	14.50
Planning Department					
Director's Office	4,378,507	60,850	4,439,357		
Development Review	6,498,650	109,553	6,608,203		
Community Planning	4,923,202	573,167	5,496,369		
Information Management	5,947,842	136,751	6,084,593		
Countywide Planning	7,302,536	439,331	7,741,867		
Support Services	7,286,103	150,000	7,436,103		
Grants	147,500	-	147,500		
Planning Total	36,484,340	1,469,652	37,953,992	182.50	182.25
Department of Human Resources and Management	2,957,561	59,902	3,017,463	24.51	23.36
Department of Finance	2,566,975	56,142	2,623,117	25.53	24.42
Legal Department	1,241,664	41,117	1,282,781	12.00	12.00
Merit System Board	82,065	2,215	84,280	0.50	0.25
Office of Inspector General	388,631	10,451	399,082	3.00	3.30
Corporate IT	1,434,541	23,997	1,458,538	10.10	10.10
Support Services	794,488	-	794,488	0.00	0.00
CAS Total	9,465,925	193,824	9,659,749	75.64	73.43
NonDepartmental	2,977,216	(873,866)	2,103,350		
Total Expenditures	52,305,660	828,579	53,134,239	274.64	270.18
Transfer to Park Fund	3,000,000		3,000,000		
Transfer to Capital Projects Fund	30,000	-	30,000		
Contingency Reserve @ 5%	2,615,300	41,400	2,656,700		
Total Expenditures and Uses	57,950,960	869,979	58,820,939		

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET**

PRINCE GEORGE'S COUNTY

<u>PARK FUND</u>	<u>FY20 Proposed Budget</u>	<u>Council Adjustments</u>	<u>FY20 Adopted Budget</u>	<u>Positions</u>	<u>Workyears</u>
REVENUES					
Tax Revenue (Tax Rate: Real = 15.940 cents, Personal = 39.850 cents) Assessable Base in Billions (Real/Personal): 90.016 / 3.025	147,575,000	7,173,800	154,748,800		
Taxes - Interest and Penalties	450,000	-	450,000		
Service Charges	232,835	-	232,835		
Interest Income	1,750,000	-	1,750,000		
Rentals/Concessions	2,734,765	-	2,734,765		
Miscellaneous Revenues	623,500	-	623,500		
Current Revenue	153,366,100	7,173,800	160,539,900		
Transfer from Admin Fund	3,000,000	-	3,000,000		
Transfer from CIP	500,000	-	500,000		
Use of Fund Balance	24,956,037	105,357	25,061,394		
Total Sources	181,822,137	7,279,157	189,101,294		
EXPENDITURES					
Operating Divisions					
Office of the Director	21,244,318	367,967	21,612,285		
Administration and Development	34,653,978	574,172	35,228,150		
Facility Operations	41,023,974	504,707	41,528,681		
Area Operations	20,527,572	342,543	20,870,115		
NonDepartmental	8,484,326	(2,223,532)	6,260,794		
Total Expenditures	125,934,168	(434,143)	125,500,025		
Transfer to Debt Service	15,296,269	-	15,296,269		
Transfer to CIP	34,295,000	7,735,000	42,030,000		
Contingency Reserve @ 5%	6,296,700	(21,700)	6,275,000		
Total Expenditures and Uses	181,822,137	7,279,157	189,101,294	807.00	984.90

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

PRINCE GEORGE'S COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
RECREATION FUND					
REVENUES					
Tax Revenue (Tax Rate: Real = 7.800 cents, Personal = 19.500 cents)	77,151,300	3,750,600	80,901,900		
Assessable Base in Billions (Real/Personal): 96.171 / 3.232					
Taxes - Interest and Penalties	200,000	-	200,000		
Intergovernmental	-	-	-		
Service Charges	9,106,197	-	9,106,197		
Rentals/Concessions	1,236,910	-	1,236,910		
Interest Income	750,000	-	750,000		
Miscellaneous Revenues	95,800	-	95,800		
Current Revenue	88,540,207	3,750,600	92,290,807		
Use of Fund Balance	8,033,819	(2,457,092)	5,576,727		
Total Sources	96,574,026	1,293,508	97,867,534		
EXPENDITURES					
Operating Divisions					
Administration and Development	10,193,327	799,535	10,992,862		
Facility Operations	22,448,277	904,241	23,352,518		
Area Operations	35,941,398	406,361	36,347,759		
Non-Departmental	5,645,045	(812,442)	4,832,603		
Total Expenditures	74,228,047	1,297,695	75,525,742		
Transfer to Enterprise Fund	8,223,379	(65,787)	8,157,592		
Transfer to Capital Projects Fund	10,000,000	-	10,000,000		
Contingency Reserve @ 5%	4,122,600	61,600	4,184,200		
Total Expenditures and Uses	96,574,026	1,293,508	97,867,534	313.00	1,005.56
ADVANCE LAND ACQUISITION DEBT SERVICE FUND					
REVENUES					
Tax Revenue (Tax Rate: Real = 0.00 cents, Personal = 0.00 cents)	-	-	-		
Assessable Base in Billions (Real/Personal): 96.171 / 3.232					
Use of Fund Balance	-	-	-		
Total Sources	-	-	-		
EXPENDITURES					
Debt Service	-	-	-		
Total Expenditures	-	-	-		
Transfer to ALA Revolving Fund	-	-	-		
Total Expenditures and Uses	-	-	-		
TOTAL TAX-SUPPORTED FUNDS, LESS RESERVES & ALA TRANSFER	323,312,523	9,361,344	332,673,867	1,394.64	2,260.64

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

PRINCE GEORGE'S COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>ADVANCE LAND ACQUISITION REVOLVING FUND</u>					
REVENUES					
Interest Income	-	-	-		
	Current Revenue				
Transfer from ALA Debt Service Fund	-	-	-		
Use of Fund Balance	291,835	-	291,835		
Total Sources	291,835	-	291,835		
EXPENDITURES					
Land	291,835	-	291,835		
Total Expenditures and Uses	291,835	-	291,835		
<u>PARK DEBT SERVICE FUND</u>					
REVENUES					
Transfer from Park Fund	15,296,269	-	15,296,269		
Total Sources	15,296,269	-	15,296,269		
EXPENDITURES					
Debt Service	15,296,269	-	15,296,269		
Total Expenditures	15,296,269	-	15,296,269		
<u>CAPITAL PROJECTS FUND</u>					
REVENUES					
Intergovernmental	4,000,000	3,062,205	7,062,205		
Interest/Contribution	2,500,000	2,000,000	4,500,000		
Bond Proceeds	8,875,000	2,848,000	11,723,000		
Miscellaneous	-	-	-		
Current Revenue	15,375,000	7,910,205	23,285,205		
Transfer from Park Fund	34,295,000	7,735,000	42,030,000		
Transfer from Recreation Fund	10,000,000	-	10,000,000		
Transfer from Administration Fund	30,000	-	30,000		
Use of Fund Balance	-	-	-		
Total Sources	59,700,000	15,645,205	75,345,205		
EXPENDITURES					
Park Acquisition & Development	59,200,000	15,645,205	74,845,205		
Total Expenditures	59,200,000	15,645,205	74,845,205		
Transfer to Park Fund	500,000	-	500,000		
Total Expenditures and Uses	59,700,000	15,645,205	75,345,205		
<u>ENTERPRISE FUND</u>					
REVENUES					
Charges for Service	10,743,200	-	10,743,200		
Interest Income	150,000	-	150,000		
Current Revenue	10,893,200	-	10,893,200		
Transfers from Recreation Fund	8,223,379	(65,787)	8,157,592		
Total Sources	19,116,579	(65,787)	19,050,792		
EXPENDITURES					
Operations	19,116,579	(65,787)	19,050,792		
Total Expenditures and Uses	19,116,579	(65,787)	19,050,792	68.00	206.10
Revenues Over/(Under) Expenditures	-	-	-		
<u>SPECIAL REVENUE FUND</u>					
REVENUES					
Intergovernmental	950,000	-	950,000		
Charges for Service	6,929,641	-	6,929,641		
Interest Income	25,000	-	25,000		
Miscellaneous	187,522	-	187,522		
Current Revenue	8,092,163	-	8,092,163		
Transfer from Administration Fund	-	-	-		
Use of Fund Balance	53,306	-	53,306		
Total Sources	8,145,469	-	8,145,469		
EXPENDITURES					
Operations	8,145,469	-	8,145,469		
Total Expenditures	8,145,469	-	8,145,469		
Transfer to CIP	-	-	-		
Total Expenditures and Uses	8,145,469	-	8,145,469	0.00	264.80
Revenues Over/(Under) Expenditures	-	-	-		
TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	425,570,840	24,940,762	450,511,602	1,462.64	2,731.54

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET**

PRINCE GEORGE'S COUNTY

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>CAPITAL EQUIPMENT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	2,042,927	-	2,042,927		
Debt Proceeds	250,000	-	250,000		
Interest Income	5,000	-	5,000		
Current Revenue	2,297,927	-	2,297,927		
Use of Fund Balance	-	-	-		
Total Sources	2,297,927	-	2,297,927		
EXPENDITURES					
Operations	273,290	-	273,290		
Debt Service	113,600	-	113,600		
Total Expenditures	386,890	-	386,890		
Revenues Over/(Under) Expenditures	1,911,037	-	1,911,037		
Capital Equipment - Financed for Park & Rec	-	-	-		
Capital Equipment - Financed for IT Initiatives	250,000	-	250,000		
<u>CIO/CWIT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	2,417,808	-	2,417,808		
Debt Proceeds	-	-	-		
Interest Income	-	-	-		
Current Revenue	2,417,808	-	2,417,808		
Use of Fund Balance	-	-	-		
Total Sources	2,417,808	-	2,417,808		
EXPENDITURES					
Operations	2,327,718	(2,855)	2,324,863		
Debt Service	78,674	-	78,674		
Total Expenditures	2,406,392	(2,855)	2,403,537	3.50	3.50
Revenues Over/(Under) Expenditures	11,416	2,855	14,271		
Capital Equipment - Financed for IT Initiatives	-	-	-		
<u>RISK MANAGEMENT INTERNAL SERVICE FUND</u>					
REVENUES					
Charges for Service	3,141,800	-	3,141,800		
Claims Recovery	-	-	-		
Interest Income	250,000	-	250,000		
Current Revenue	3,391,800	-	3,391,800		
Use of Fund Balance	925,902	(2,633)	923,269		
Total Sources	4,317,702	(2,633)	4,315,069		
EXPENDITURES					
Operations	4,317,702	(2,633)	4,315,069	3.00	3.40
Total Expenditures	4,317,702	(2,633)	4,315,069		
Revenues Over/(Under) Expenditures	-	-	-		
Total Prince George's County (including reserves, transfers)	446,008,259	25,016,574	471,024,833	1,469.14	2,738.44

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY20 ADOPTED BUDGET

COMMISSION-WIDE FUNDS

	FY20 Proposed Budget	Council Adjustments	FY20 Adopted Budget	Positions	Workyears
<u>EXECUTIVE OFFICE INTERNAL SERVICE FUND</u>					
REVENUES					
Charges For Service	1,352,000	-	1,352,000		
Interest Income	25,000	-	25,000		
Current Revenue	1,377,000	-	1,377,000		
Use of Fund Balance	63,307	(2,604)	60,703		
Total Sources	1,440,307	(2,604)	1,437,703		
EXPENDITURES					
Operating Expenses	1,440,307	(2,604)	1,437,703	2.00	2.00
Revenues Over/(Under) Expenditures	-	-	-		
<u>GROUP HEALTH INSURANCE FUND</u>					
REVENUES					
Intergovernmental	2,000,000	-	2,000,000		
Charges For Service	60,665,271	(2,000,000)	58,665,271		
Interest Income	200,000	-	200,000		
Total Sources	62,865,271	(2,000,000)	60,865,271		
EXPENDITURES					
Operating Expenditures	64,020,297	(2,007,952)	62,012,345		
Total Expenditure	64,020,297	(2,007,952)	62,012,345	6.00	6.20
Transfer to OPEB Trust Fund	-	-	-		
Total Expenditure and Uses	64,020,297	(2,007,952)	62,012,345		
Revenues Over/(Under) Expenditures	(1,155,026)	7,952	(1,147,074)		
Total Commission-wide Funds	65,460,604	(2,010,556)	63,450,048	8.00	8.20
Montgomery County Funds	249,564,671	(6,268,177)	243,296,494	1,041.86	1,107.81
Prince George's County Funds	446,008,259	25,016,574	471,024,833	1,469.14	2,738.44
Commission-wide Funds	65,460,604	(2,010,556)	63,450,048	8.00	8.20
TOTAL ALL FUNDS (includes reserves)	761,033,534	16,737,841	777,771,375	2,519.00	3,854.45