



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION  
6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-NCPPC No. 21-030  
December 15, 2021

To: The Maryland-National Capital Park and Planning Commission  
From: John Kroll, Corporate Budget Director *JRK*  
Via: Asuntha Chiang-Smith, Executive Director  
Subject: **Approval of the Commission’s FY23 Proposed Budget**

**Recommendation:**

Approve Resolution No. 21-30, “Approval of the 2023 Fiscal Year Proposed Operating and Capital Budget of the Maryland-National Capital Park and Planning Commission.”

**Summary:**

The Proposed Budget Resolution for FY23 reflects the Proposed Budgets approved by each Planning Board, as modified by increases in pension and OPEB costs and other, mostly non-substantial, adjustments. The Proposed Budget totals \$656.9 million in funding excluding reserves, ALARF, Capital Projects and Internal Service Funds. Compared to the FY22 Adopted Budget, the FY23 Proposed Budget is 19.9% greater, an increase of \$108.9 million. Of this total increase, \$85.0 million is due to transfers from the Prince George’s Park and Recreation Funds to the Largo Headquarters Building Internal Service Fund. Without these transfers, the overall increase from FY22 to FY23 would be 4.4%.

Exhibit 1 provides a comparative summary of the proposed budget for each county.

**Please note that in the budget schedules presented in this document, we are comparing FY23 Proposed to FY22 Adjusted Adopted Budget. This adjustment reflects the distribution of the FY22 salary marker from the Non-Departmental accounts to the departmental budgets. Normally, this would have occurred prior to the adoption of the budget, but this year it was delayed. Therefore, for a more accurate comparison between years, we are showing the Adjusted Budget.**

**Exhibit 1:**

**Summary of FY23 Proposed Operating Budget Expenditures  
 (net reserves, ALARF, Internal Service Funds, and Capital Projects Fund)**

	FY22 Adjusted Adopted	FY23 Proposed	\$ Change	% Change
<b>Prince George's Funds</b>				
Administration (1)	\$ 58,762,287	\$ 64,031,276	\$ 5,268,989	9.0%
Park (2)	173,637,121	237,962,288	64,325,167	37.0%
Recreation (3)	98,486,658	130,001,443	31,514,785	32.0%
ALA Debt	-	-	-	-
<b>Subtotal Tax Supported</b>	<b>330,886,066</b>	<b>431,995,007</b>	<b>101,108,941</b>	<b>30.6%</b>
Enterprise	19,882,440	13,524,910	(6,357,530)	-32.0%
Special Revenue	6,819,205	6,769,838	(49,367)	-0.7%
Park Debt	13,288,277	14,438,603	1,150,326	8.7%
<b>Total Prince George's</b>	<b>\$ 370,875,988</b>	<b>\$ 466,728,358</b>	<b>\$ 95,852,370</b>	<b>25.8%</b>
<b>Montgomery Funds</b>				
Administration (4)	\$ 34,927,336	\$ 37,961,001	\$ 3,033,665	8.7%
Park (5)	116,879,055	126,069,567	9,190,512	7.9%
ALA Debt	2,125,166	2,193,100	67,934	3.2%
<b>Subtotal Tax Supported</b>	<b>153,931,557</b>	<b>166,223,668</b>	<b>12,292,111</b>	<b>8.0%</b>
Enterprise (6)	10,965,938	10,613,078	(352,860)	-3.2%
Property Management	1,657,600	1,737,800	80,200	4.8%
Special Revenue	3,953,583	4,152,551	198,968	5.0%
Park Debt	6,580,058	7,492,008	911,950	13.9%
<b>Total Montgomery</b>	<b>\$ 177,088,736</b>	<b>\$ 190,219,105</b>	<b>\$ 13,130,369</b>	<b>7.4%</b>
<b>Combined Total</b>	<b>\$ 547,964,724</b>	<b>\$ 656,947,463</b>	<b>\$ 108,982,739</b>	<b>19.9%</b>

(1) Includes transfer to Capital Projects

(2) Includes transfer to Park Debt Service, Capital Projects and Largo HQ Bldg (FY23)

(3) Includes transfer to Enterprise Fund, Capital Projects and Largo HQ Bldg (FY23)

(4) Includes transfer to Special Revenue Fund

(5) Includes transfer to Park Debt Service and Capital Projects

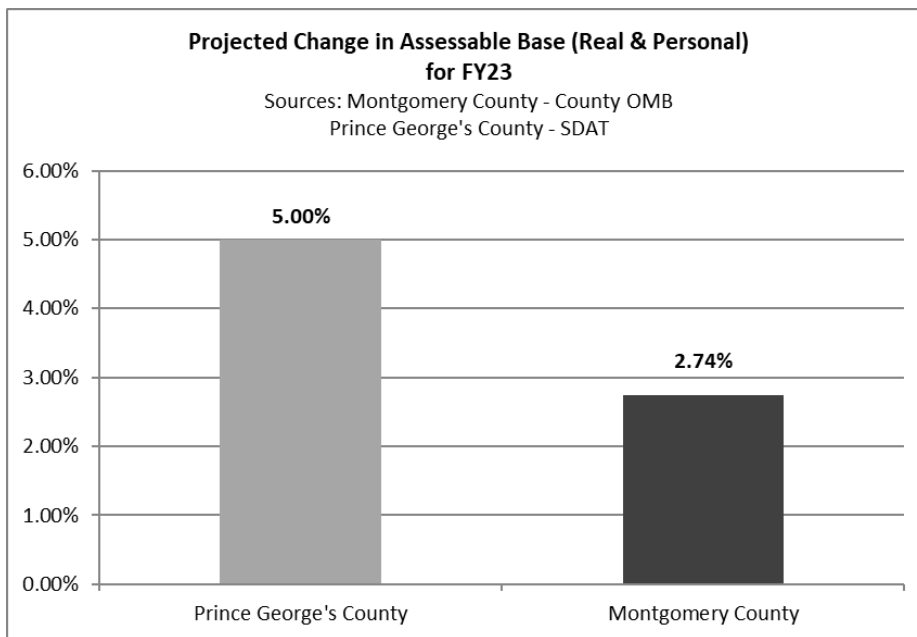
(6) Includes transfer to Capital Projects (FY22 only)

Each of the sections below addresses the changes in the major components of the budget.

***Assessable Base and Property Tax Revenues***

Property tax revenue makes up approximately 82 percent of the Commission’s operating budget revenue. For FY23, growth in real assessable base is estimated at 2.74 percent for Montgomery County and 5.00 percent for Prince George’s County’s County. The chart below shows the growth of both real and personal assessable base. These estimates will continue to be monitored and updated as necessary for the Adopted Budget.

**Exhibit 2:**



***Summary of Major Known Commitments for FY23 Personnel Costs***

The Proposed Budget for the General Fund includes the following major known commitments for personnel costs in FY23:

- ✓ Medical insurance and benefit costs are increasing by \$649 thousand;
- ✓ OPEB (PayGo and Prefunding) is increasing by \$2.6 million;
- ✓ Pension funding is decreasing by \$265 thousand; and
- ✓ The Commission’s FY23 Proposed Budget includes \$14.8 million for a compensation adjustment marker, a reclassification adjustment marker, and a minimum wage increase marker in the General Fund.

Exhibit 3 summarizes the changes for major personnel costs in the General Fund.

**Exhibit 3:**

**Summary of Changes in Major Employee Benefit Costs FY23 Proposed Budget (General Fund)**

	<b>FY22 Adjusted Adopted</b>	<b>FY23 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>OPEB</b>				
OPEB Paygo & Prefunding	18,293,208	20,921,570	2,628,362	14.4%
<b>Pension (ERS)</b>				
Pension (ERS)	24,845,000	24,579,911	(265,089)	-1.1%
<b>Health and Benefits(1)</b>				
Employee Health Benefits	39,400,119	40,049,090	648,971	1.6%
<b>Employee Compensation</b>				
Marker for Changes to Employee Comp.	-	9,411,173	9,411,173	-
Marker for Possible Reclassifications	1,715,421	2,988,285	1,272,864	74.2%
Marker for Minimum Wage Increase	264,732	2,390,555	2,125,823	803.0%
<b>Total Change in Major Personnel Costs</b>	<b>\$ 84,518,480</b>	<b>\$ 100,340,584</b>	<b>\$15,822,104</b>	<b>18.7%</b>

(1)Health and Benefits includes medical insurances (health, dental, vision, prescription), long-term disability, accidental death and dismemberment, and life insurance.

**OPEB**

OPEB costs for FY23 have been determined by the actuary. Presentation of the actuarial valuation is scheduled to occur at the December Commission meeting. The net change for total OPEB costs is an increase of \$2.6 million or 14.4 percent more than the FY22 Adopted Budget.

**Pension (ERS)**

As determined by the actuary, pension costs are projected to decrease by 1.1 percent in FY23, representing a savings of \$265 thousand.

**Health Insurance and Benefits**

On average, health insurance and benefit costs are projected to increase by 1.6 percent in FY23, representing an additional expense of \$649 thousand.

**Employee Compensation**

The Commission's FY23 budget includes a \$9.4 million compensation adjustment marker in the General Fund (\$9.8 million all funds). We are scheduled for wage and benefits re-openers with both MCGEO and the FOP. Also included is \$3.0 million (\$3.1 million all funds) for possible reclassification adjustments based on the multi-year classification study that is nearing completion. To reflect the Commission's decision to increase the minimum wage to \$15 per hour, effective January 1, 2022, there is also a \$2.4 million marker included for this expense.

**Summary of the FY23 Proposed Budgets for General Fund Departments**

Exhibit 4 provides a comparative summary of the FY23 Proposed Budget and the FY22 Adopted Budget for the General Fund.

**Exhibit 4:**

**M-NCPPC  
Summary of FY23 Proposed Budget General Fund Accounts  
By Fund by Department (excludes reserves)**

	FY22 Adjusted Adopted	FY23 Proposed	\$ Change	% Change
<b>Prince George's</b>				
<b>Administration Fund</b>				
Commissioners' Office Operating	\$ 2,371,443	\$ 2,353,876	\$ (17,567)	-0.7%
Planning Department Operating	38,219,898	40,843,987	2,624,089	6.9%
Project Charges	5,045,799	5,045,799	-	0.0%
CAS Departments	10,156,229	11,218,280	1,062,051	10.5%
Transfer to Capital Projects	30,000	30,000	-	0.0%
Non-Departmental (1)	2,938,918	4,539,334	1,600,416	54.5%
<b>Subtotal Admin Fund</b>	<b>58,762,287</b>	<b>64,031,276</b>	<b>5,268,989</b>	<b>9.0%</b>
<b>Park Fund</b>				
Park Fund Operating	123,965,745	129,085,702	5,119,957	4.1%
Project Charges	576,800	576,800	-	0.0%
Transfer to Capital Projects	28,550,000	23,350,000	(5,200,000)	-18.2%
Transfer to Debt Service	13,063,277	14,286,878	1,223,601	9.4%
Transfer to Largo HQ Bldg	-	59,500,000	59,500,000	-
Non-Departmental (1)	7,481,299	11,162,908	3,681,609	49.2%
<b>Subtotal Park Fund</b>	<b>173,637,121</b>	<b>237,962,288</b>	<b>64,325,167</b>	<b>37.0%</b>
<b>Recreation Fund</b>				
Recreation Fund Operating	71,505,787	78,078,398	6,572,611	9.2%
Project Charges	2,728,850	2,728,850	-	0.0%
Transfer to Enterprise	11,022,680	7,230,310	(3,792,370)	-34.4%
Transfer to Capital Projects	10,000,000	10,000,000	-	0.0%
Transfer to Largo HQ Bldg	-	25,500,000	25,500,000	-
Non-Departmental (1)	3,229,341	6,463,885	3,234,544	100.2%
<b>Subtotal Recreation Fund</b>	<b>98,486,658</b>	<b>130,001,443</b>	<b>31,514,785</b>	<b>32.0%</b>
<b>Prince George's Total General Fund</b>	<b>\$ 330,886,066</b>	<b>\$ 431,995,007</b>	<b>\$ 101,108,941</b>	<b>30.6%</b>
<b>Montgomery</b>				
<b>Administration Fund</b>				
Commissioners' Office	\$ 1,162,945	\$ 1,144,059	\$ (18,886)	-1.6%
Planning Department Operating	21,534,631	22,739,084	1,204,453	5.6%
CAS Departments	9,228,332	9,793,084	564,752	6.1%
Transfer to Development Review	500,000	500,000	-	0.0%
Transfer to Park	225,000	-	(225,000)	-100.0%
Grants	150,000	150,000	-	0.0%
Non-Departmental (1)	2,126,428	3,634,774	1,508,346	70.9%
<b>Subtotal Admin Fund</b>	<b>34,927,336</b>	<b>37,961,001</b>	<b>3,033,665</b>	<b>8.7%</b>
<b>Park Fund</b>				
Park Department Operating	102,792,194	107,747,876	4,955,682	4.8%
Transfer to Debt Service	6,330,058	7,202,008	871,950	13.8%
Transfer to Capital Projects	450,000	450,000	-	0.0%
Grants	400,000	400,000	-	0.0%
Non-Departmental (1)	6,906,803	10,269,683	3,362,880	48.7%
<b>Subtotal Park Operating</b>	<b>116,879,055</b>	<b>126,069,567</b>	<b>9,190,512</b>	<b>7.9%</b>
<b>Montgomery Operating Subtotal</b>	<b>151,806,391</b>	<b>164,030,568</b>	<b>12,224,177</b>	<b>8.1%</b>
Property Management	1,657,600	1,737,800	80,200	4.8%
<b>Montgomery General Fund Total</b>	<b>\$ 153,463,991</b>	<b>\$ 165,768,368</b>	<b>\$ 12,304,377</b>	<b>8.0%</b>

(1) Non-Departmental for both years include OPEB prefunding and OPEB paygo, and a budget marker for compensation adjustments.

## PRINCE GEORGE'S COUNTY OPERATING BUDGET HIGHLIGHTS

The FY23 Proposed Budget for Prince George's County funded operations is consistent with the Prince George's County Planning Board direction.

With the property tax revenue outlook continuing to be positive, the twin goals of the FY23 Proposed Budgets are to continue to provide adequate resources for necessary planning studies, as well as to maintain prior year operational and staffing levels to continue to deliver park and recreation programs and services at the highest levels.

- ✓ The Parks and Recreation Department's budget includes:
  - Funding for a net 37 new positions: 30 in the Park Fund, 29 in the Recreation Fund, and a decrease of 22 in the Enterprise Fund
  - Increased debt service for capital projects
  - Decreased pay-go transfer to the Capital Projects Fund from the Park Fund, continued pay-go transfer from the Recreation Fund
  - Decreased the subsidy transfer to the Enterprise Funds to reflect the transfer of the Sports and Learning Complex to the Park and Recreation Funds
- ✓ The Planning Department's budget includes:
  - Funding for 4 new positions:
    - One career to provide administrative support in the Planning Director's Office
    - One career and one seasonal WY to address workload increase in Development Review
    - One term contract in Countywide Planning to address increased workload in the Historic Preservation section
  - Professional/consultant funding for the following work programs:
    - Implementation of a new version of the GIS software
    - Implementation of a replacement land development system
    - Port Towns Sector Plan and SMA
    - Northern Gateway Sector Plan and SMA
    - Neighborhood Conservation Overlay Zones Guidelines Update
    - Updated Competitive Retail Market Analysis and Strategic Action Plan and Marketing Strategy
    - Office and Commercial Real Estate Study
  - Decreased funding for the new headquarters building project now that these expenses are covered in the Largo HQ Building Internal Service Fund
  - Annual 3 percent increase for lease of office space from the County
- ✓ The CAS budget, for both counties, includes:
  - For the Department of Human Resources and Management – in addition to the transfer from the Finance Department of the Diversity Business Program Manager, three new career positions are proposed:
    - One career position for the HR Information Systems team in the Human Resources Division
    - One career position to address increased workload and succession planning in the Archives section

- One career position (funded through the Risk Management ISF) to provide centralization of Continuity of Operations (COOP and to address increased workload)
- For the Finance Department – one new career position in Payroll to ensure continuity of operations
- For the Inspector General:
  - One new position to provide a Deputy to the Inspector General to address both workload and succession planning
  - Increased funding for professional services related to information security assessments
  - One new career position to further address increase workload

Lastly, FY23 budget projections were presented to the Spending Affordability Committee as part of the full Six Year Plan. We believe the FY23 Proposed Budget will fall within the spending guidelines to be established as well as meet the 5 percent reserve requirement.

#### ***Assessable Base and Tax Rates***

- ✓ The real property assessable base is projected to increase by 5 percent in FY23, based upon this November's SDAT estimates.
- ✓ The total and individual tax rates in the Proposed Budget remain the same as FY22. The total rate is 29.40 cents for real property and 73.50 cents for personal property. The individual rates are as follows:
  - Administration Fund – 5.66 cents real and 14.15 cents personal;
  - Park Fund – 15.94 cents real and 39.85 cents personal; and
  - Recreation Fund – 7.80 cents real and 19.50 cents personal.

#### **MONTGOMERY COUNTY OPERATING BUDGET HIGHLIGHTS**

The FY23 Proposed Budget for Montgomery County funded operations is consistent with the Montgomery County Planning Board direction. Budget requests include funding to maintain current service levels, including changes for major known commitments. The request also includes funding for specific new program enhancements. Based on current assessable base estimates, the Proposed Budget will require an increase in the property tax rate in both the Administration Fund and Park Fund in FY23 to both fund the requests and meet the 3 percent reserve requirement. These tax rate increases are also driven by the need to replace the substantial use of fund balance used to balance the FY22 budget.

#### ***Assessable Base and Tax Rates***

- ✓ The real property assessable base is projected to increase about 2.74 percent in FY23 based on the most recent Montgomery County Government staff estimates. These projections will be updated by the County as SDAT's estimates are released.
- ✓ The total proposed tax rate for property tax supported funds in the FY23 Proposed Budget is 8.31 cents real property and 20.78 cents personal property. The breakdown by fund is:
  - Administration Fund 1.96 cents real and 4.90 cents personal, an increase of 0.22 and 0.55, respectively;

- Park Fund 6.25 cents real and 15.63 cents personal, an increase of 0.69 and 1.73, respectively; and
- Advanced Land Acquisition Fund 0.10 cents real and 0.25 cents personal, unchanged.

***Other Revenue and Expenditure Highlights***

- ✓ Major known commitments include:
  - Operating budget impact of opening new facilities, including one new career position and additional seasonal staff
  - Increased debt service for capital projects
  - Increased debt service for the Capital Equipment Internal Service Fund
  - Contractual increases, utilities, and inflationary increases for supplies and materials
- ✓ The Department of Parks budget also includes:
  - An additional \$231,941 in funding from the County's Water Quality Protection Fund for NPDES expenses, which include two new career positions and additional seasonal staff.
- ✓ Funding for new initiatives in the following areas within the Department of Parks is included in the Proposed Budget:
  - Improving Our Trails and Creating Equitable Experiences (additional seasonal)
  - Improving Quality and Playability of Ballfields
  - Enhancing Technology
  - Maintaining and Improving What We Have (two career positions)
  - Expanding Innovative Cultural and Historic Programming (one career position)
  - Improving Public Safety (four career positions)
- ✓ The Planning Department's budget includes funding for the following new initiatives:
  - One-Time funding requests:
    - Fairland/Briggs Chaney Master Plan Support
    - Life Sciences/Great Seneca Science Corridor Plan Amendment Phase 2 Support
    - Friendship Heights Urban Design Study/Sector Plan
    - University Boulevard Corridor Plan Support
    - Clarksburg Master Plan Support
    - Silver Spring Communities Plan Support
    - Update Incentive Density Implementation Guidelines for CR and Employment Zones
    - Comprehensive Study of Redevelopment Tools
    - Coordinated Development of a Countywide Transportation Data Asset Management Strategy
    - Parking Lot Design Study
  - Budgeting for continuing the operating transfer to the Development Review Special Revenue Fund
- ✓ On-going funding requests for both departments:
  - Immutable Cloud Storage
  - Network Analytics and Orchestration
- ✓ The Commissioners' Office budget includes additional funding for staff and Planning Board training.



- ✓ The CAS budget, for both counties, includes:
  - For the Department of Human Resources and Management – in addition to the transfer from the Finance Department of the Diversity Business Program Manager, three new career positions are proposed:
    - One career position for the HR Information Systems team in the Human Resources Division
    - One career position to address increased workload and succession planning in the Archives section
    - One career position (funded through the Risk Management ISF) to provide centralization of Continuity of Operations (COOP and to address increased workload
  - For the Finance Department – one new career position in Payroll to ensure continuity of operations
  - For the Inspector General:
    - One new position to provide a Deputy to the Inspector General to address both workload and succession planning
    - Increased funding for professional services related to information security assessments
    - One new career position to further address increase workload

## **INTERNAL SERVICE AND COMMISSION-WIDE FUNDS**

### **Risk Management**

The Risk Management Fund is responsible for the Commission's liability insurance program, workers' compensation program, and Commission-wide safety programs. It is administered jointly by the Department of Human Resources and Management (DHRM) and the Finance Department. A new position is being requested and is described above in the CAS section. The total proposed budget for FY23 is \$8,462,733, a decrease of 1.4% from FY22.

### **Capital Equipment**

The Capital Equipment Fund is responsible for capital equipment purchases that, for budgetary purposes, are funded over a six-year period. It is administered by the Finance Department. The total proposed budget for FY23 is \$3,956,819, an increase of 23.1% over FY22. This budget varies each year due to the amount of capital equipment the using departments budget to purchase.

### **CIO/Commission-Wide IT Initiatives**

This fund contains the budget for the Office of the Chief Information Officer (CIO) and the Commission-wide IT Initiatives (CWIT). Funding is proposed at \$5,892,274 for the Office of the CIO and at \$1,593,266 for CWIT, reflecting a 25.1 percent combined increase over FY22. A portion of this increase is due to the operational increase in Microsoft licenses. In addition to continued funding for the ERP upgrade/replacement project, two new Commission-wide IT projects are included: \$150,000 for a Learning Management System, and \$200,000 for consultants for a Continuity of Operations Plan (COOP).

The three aforementioned funds are split budgetarily between Montgomery and Prince George's operations, and are funded by departmental user fees.

### **Group Insurance**

The Commission's Group Insurance Fund accounts for the costs associated with providing health insurance benefits to active and retired employees. The fund is treated as a Commission-wide fund because its costs are not specifically generated by either county. Rather, the costs represent the total health insurance pool cost. In addition, OPEB Pay-Go costs are paid through the Group Insurance Fund. It is administered by DHRM and Finance.

The Proposed FY23 expenditure budget is \$71.7 million, an increase of 0.5% over FY22.

### **Executive Office Building**

The Executive Office Building Fund accounts for expenses related to the daily operations and maintenance of the Executive Office Building in Riverdale. It is also considered a Commission-wide fund as it is funded by occupancy cost charged to the departments occupying the building. This fund is administered by DHRM.

The FY23 Proposed Budget of \$1,570,259 reflects an increase of 4.6 percent over the FY22 Adopted Budget.

Continuity of operations is all that is funded in FY23, while we continue to explore our options for replacement of this building.

### **Wheaton Headquarters Building**

The Wheaton Headquarters Building accounts for the ownership and management of the new building in Wheaton that houses staff from Montgomery Planning, Montgomery Parks, and several County departments.

The FY23 Proposed Budget is \$2,937,103, an increase of 1.2% over the FY22 Adopted Budget.

### **Largo Headquarters Building**

The Largo Headquarters Building accounts for the pre-construction, construction and management of the new building that will house the Prince George's Commissioners' Office, Department of Planning, and various administrative offices of the Department of Parks and Recreation, as well as other lessors.

The FY23 Proposed Budget is \$10 million.

## **CAPITAL PROJECT FUNDS**

Montgomery County's capital budget is proposed at \$45,131,000 for FY23. Prince George's County's capital budget is proposed at \$123,880,000. Funding for both is consistent with the six-year fiscal plan projections.

Attachments  
M-NCPPC Resolution 21-30

cc:  
Gavin Cohen, Secretary-Treasurer  
Adrian Gardner, General Counsel  
Department Directors  
Budget Coordinators



M-NCPPC 21-30

## RESOLUTION

### **Approval of the Fiscal Year 2023 Proposed Operating and Capital Budgets of the Maryland-National Capital Park and Planning Commission**

**WHEREAS**, Pursuant to the Land Use Article of the Annotated Code of Maryland, at Section 18-102, the Maryland-National Capital Park and Planning Commission (the “Commission”) is required to prepare an annual operating and an annual capital budget for the Fiscal Year beginning on July 1, 2022 and ending on June 30, 2023 (together, the “Proposed FY23 Budgets”), and to state its proposed expenditures and estimates of anticipated revenue separately for each county; and,

**WHEREAS**, The Montgomery County Planning Board and Prince George’s County Planning Board, respectively, have reviewed and approved the estimated revenue and expenditures proposed by each department, office and program of the Commission in such amounts as are enumerated in Exhibit A hereto; and,

**WHEREAS**, The Planning Boards have also considered and approved certain revisions to the Commission’s allocation of funds, including such funds allocable jointly to both counties, as incorporated and reflected in the proposed expenditures enumerated in Exhibit A; and,

**WHEREAS**, The Planning Boards have also considered appropriate operating fund reserves for the Commission, and have thereupon determined to include, recommend, and request funding within the Proposed FY23 Budgets adequate to maintain such reserves within a range of 3 percent and 5 percent, in accordance with Commission policy; and,

**WHEREAS**, The Commission undertakes and expressly intends by adopting this resolution to ratify, approve and adopt Exhibit A hereto as the Commission’s Proposed FY23 Budgets in full accordance with the determinations made separately by each Planning Board relating to the reallocation of certain funds, and the appropriate level of operating fund reserves, each as described above.

**NOW, THEREFORE, BE IT RESOLVED**, in accordance with the Land Use Article at Section 18-104, the Commission hereby approves Exhibit A for transmittal to

the County Executives of Montgomery and Prince George's Counties as the Commission's Proposed FY23 Budgets, and directs appropriate staff to prepare such supporting schedules and narratives for Commission departments, offices and programs as may be necessary or appropriate for explanatory purposes; and,

**BE IT FURTHER RESOLVED**, that the Montgomery County Planning Board and Prince George's County Planning Board, each and respectively, are authorized to approve adjustments to the FY23 Proposed Budgets adopted as set forth in Exhibit A hereto; provided that either Planning Board seeking such an adjustment shall take formal action and enter notice of the action among the Commission records; and, provided further that any such adjustment made by either Planning Board shall not have any impact on a Commission fund maintained to support a work program within the exclusive administrative control and jurisdiction of the other Planning Board.

APPROVED AS TO  
LEGAL SUFFICIENCY  
Adrian R. Gardner,  
M-NCPPC General Counsel  
December 14, 2021

CERTIFICATION

This is to certify that the foregoing is a true and correct copy of Resolution No. 21-30 adopted by the Maryland-National Capital Park and Planning Commission on motion of Commissioner Geraldo, seconded by Commissioner Doerner, with Chair Hewlett, Vice-Chair Anderson, and Commissioners Bailey, Cichy, Doerner, Geraldo, Patterson and Verma voting in favor of the motion, and Commissioners Rubin and Washington being absent for the vote at its regular meeting held on Wednesday, December 15, 2021 via video-conference, and broadcast by the Department of Parks and Recreation, Prince George's County.

  
Asuntha Chiang-Smith Executive Director

MONTGOMERY COUNTY FY23 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT AND BY DIVISION

	Administration Fund	Park Fund	Property Management Fund	Park Debt Service Fund	ALA Debt Service Fund	ALA Revolving Fund	Capitol Projects Fund	Special Revenue Fund	Enterprise Fund	Risk Management Internal Service Fund	Capital Equipment Internal Service Fund	CIO Internal Service Fund	Commission-wide IT Initiatives Internal Service Fund	Wheaton Headquarters Building Internal Service Fund	Total
Property Taxes															
Intergovernmental	37,239,800	118,789,600			2,193,100		31,931,000	2,032,260						1,688,833	198,222,500
State	578,000	4,397,355		200,000				15,770	870,750						40,526,508
Charges for Services	203,500							2,995,313	7,165,304	2,951,400	2,357,900	2,467,564	646,301	1,248,270	22,622,355
Rentals and Concessions	10,000	563,700	1,736,800					133,903	3,692,046	8,000					6,126,449
Interest		5,000	1,000			1,000		3,400	15,000						53,400
Miscellaneous		55,500				2,060,550	4,750,000	325,407	800,496						7,981,953
Total Revenues	38,032,600	126,411,118	1,737,800	200,000	2,193,100	2,061,550	36,691,000	5,607,056	12,543,686	2,959,400	2,357,900	2,467,564	646,301	2,937,103	236,846,178
Transfers In							450,000	500,000							8,090,000
Bond Proceeds		10,000		90,000			8,000,000								8,090,000
Use of Fund Balance/Net Assets	1,052,201	3,200,949				1,673,730		1,222,984		474,566	1,455,214				9,079,644
Total Available Funds	39,084,801	129,622,067	1,737,800	7,492,008	2,193,100	3,735,280	45,141,000	7,330,040	12,543,686	3,433,966	3,813,114	2,467,564	646,301	2,937,103	262,177,830
Uses:															
Commissioners' Office	1,144,059														1,144,059
Planning Department															
Office of the Planning Director	1,526,362														1,526,362
Management Services	1,160,147														1,160,147
Communications Division	1,666,049														1,666,049
Countywide Planning & Policy	3,250,296														3,250,296
Downcounty Planning	1,718,588														1,718,588
Mid-County Planning	2,190,794														2,190,794
Open Space Planning	2,166,337														2,166,337
Public & Regulatory Coordination	1,064,282														1,064,282
Information Technology and Innovation	4,164,735														4,164,735
Research and Strategic Projects	1,264,735														1,264,735
Support Services	2,665,038														2,665,038
Grants	150,000														150,000
Special Revenue Operations								4,152,551							4,152,551
Planning Operations Total	22,889,084							4,152,551							27,041,635
Central Administrative Services (CAS):															
Dept. of Human Resources and Mgmt.	2,789,940														2,789,940
Department of Finance	2,465,034														2,465,034
Legal Department	1,648,250														1,648,250
Ment System Board	83,888														83,888
Office of Inspector General	463,981														463,981
Corporate IT	1,651,772														1,651,772
Support Services	690,219														690,219
CAS Total	9,793,084														9,793,084
Park Department Operating Divisions:															
Office of the Director		1,540,485													1,540,485
Public Affairs & Community Partnerships		3,120,462													3,120,462
Management Services		3,154,392													3,154,392
Information Technology & Innovation		3,004,760													3,004,760
Park Planning & Stewardship		7,003,958													7,003,958
Park Development		4,163,071													4,163,071
Park Police		16,980,209													16,980,209
Horticulture, Forestry & Environmental Education		12,104,267													12,104,267
Facilities Management		11,723,267													11,723,267
Northem Parks		16,305,701													16,305,701
Support Services		14,530,008													14,530,008
Special Revenue Operations		400,000						3,177,489							3,177,489
Planning Management															
Property Management			1,737,800												1,737,800
Enterprise Operations															
Total Park Department Operations		108,147,876	1,737,800					3,177,489	10,613,078						123,676,243
NonDepartmental	3,634,774	10,269,683													13,904,457
Debt Service				7,482,008	132,550										7,614,558
Capital Projects							45,131,000								45,131,000
Transfer to Debt Service															
Advanced Land Acquisition					2,060,550	3,735,280									7,202,008
Risk Management Operating										3,433,966					3,433,966
Capital Equipment Operating											3,813,114				3,813,114
Capital Equipment Operating												2,467,564			2,467,564
Commission-wide IT Initiatives Internal Service Fund													646,301		646,301
Wheaton Headquarters Building														2,937,103	2,937,103
Transfers Out	500,000	450,000					10,000								960,000
Total Uses	37,961,001	126,069,957	1,737,800	7,492,008	2,193,100	3,735,280	45,141,000	7,330,040	10,613,078	3,433,966	3,813,114	2,467,564	646,301	2,937,103	255,670,922
Designated Expenditure Reserve @ 3%	1,123,800	3,552,500													4,676,300
Total Required Funds	39,084,801	129,622,067	1,737,800	7,492,008	2,193,100	3,735,280	45,141,000	7,330,040	10,613,078	3,433,966	3,813,114	2,467,564	646,301	2,937,103	260,247,222
Excess of Sources over Uses															1,930,608
Total Funded Career/Term Positions	225,64	800,00	4,00												1,029,64
Total Funded Workyears	190,48	779,20	5,80					37,80	121,10	3,90					1,141,78

**MONTGOMERY COUNTY  
 TAX RATES AND ASSESSABLE BASE**

<b><u>Tax Rates:</u></b> (Cents per \$100 of assessed value)		<u>FY 21 Actual</u>	<u>FY 22 Adopted</u>	<u>FY 23 Proposed</u>	<u>Rate Change</u>
Administration					
Real		1.76	1.74	1.96	0.22
Personal		4.40	4.35	4.90	0.55
Park					
Real		6.00	5.56	6.25	0.69
Personal		15.00	13.90	15.63	1.73
Adv. Land Acquisition					
Real		0.10	0.10	0.10	-
Personal		0.25	0.25	0.25	-
Total Tax Rates (Cents)					
Real		<u>7.86</u>	<u>7.40</u>	<u>8.31</u>	<u>0.91</u>
Personal		<u>19.65</u>	<u>18.50</u>	<u>20.78</u>	<u>2.28</u>

<b><u>Assessable Base:</u></b> (in billions \$)		<u>FY 21 Actual</u>	<u>FY 22 Adopted</u>	<u>FY 23 Proposed</u>	<u>% Change</u>
Administration Fund*					
Real		171.363	176.145	180.222	2.31%
Personal		3.494	3.529	4.252	20.49%
Park Fund*					
Real		171.363	176.145	180.222	2.31%
Personal		3.494	3.529	4.252	20.49%
Adv. Land Acquisition (Entire County)					
Real		197.440	203.097	207.994	2.41%
Personal		4.235	4.266	5.042	18.19%

\* The assessable base for both the Administration Fund and the Park Fund covers all of Montgomery County except the municipalities of Rockville, Gaithersburg, Washington Grove, Barnesville, Brookeville, Poolesville, and Laytonsville.

PRINCE GEORGE'S COUNTY FY23 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT AND BY DIVISION

Uses:	Administration Fund	Park Fund	Recreation Fund	Park Debt Service Fund	ALA Revolving Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Risk Management Internal Service Fund	Capital Equipment Internal Service Fund	CIO Internal Service Fund	Commission-wide IT Initiatives Internal Service Fund	Largo Headquarters Building Internal Service Fund	Total
Property Taxes	\$ 65,680,000	\$ 179,175,200	\$ 93,635,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,491,700
Intergovernmental	247,517	542,177	265,306	-	-	6,000,000	950,000	-	-	-	-	-	-	8,005,000
Sales	-	50,000	-	-	-	-	73,600	1,960,000	-	-	-	-	-	2,134,000
Charges for Services	650,000	70,900	9,273,810	-	-	-	4,731,769	2,406,400	3,971,500	142,500	3,424,710	946,965	-	25,618,554
Rentals and Concessions	-	2,006,335	1,638,024	-	-	-	777,518	1,903,200	-	-	-	-	-	6,232,077
Interest	100,000	100,000	100,000	-	-	100,000	15,500	15,000	20,000	-	-	-	-	460,500
Miscellaneous	613,500	74,480	-	-	-	-	156,951	10,000	-	-	-	-	-	854,931
Total Revenues	\$ 66,727,517	\$ 182,508,112	\$ 105,039,320	\$ -	\$ -	\$ 6,100,000	\$ 6,705,338	\$ 6,294,600	\$ 3,991,500	\$ 142,500	\$ 3,424,710	\$ 946,965	\$ -	\$ 381,979,762
Transfers In	-	100,000	-	14,286,878	-	33,380,000	-	7,230,310	-	-	-	-	85,000,000	139,997,188
Debt Proceeds	-	-	-	151,725	-	84,500,000	-	-	-	-	-	-	-	84,651,725
Use of Fund Balance/Net Assets	503,859	62,395,476	29,688,023	-	305,007	-	64,500	-	1,037,267	1,205	-	-	-	93,995,337
Total Available Funds	\$ 67,231,376	\$ 245,003,588	\$ 134,726,543	\$ 14,438,603	\$ 305,007	\$ 123,980,000	\$ 6,769,838	\$ 13,524,910	\$ 5,028,767	\$ 143,705	\$ 3,424,710	\$ 946,965	\$ 85,000,000	\$ 700,524,012
Uses:	\$ 3,641,176	-	-	-	-	-	-	-	-	-	-	-	-	3,641,176
Commissioner's Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Office	2,369,716	-	-	-	-	-	-	-	-	-	-	-	-	2,369,716
Management Services	3,518,776	-	-	-	-	-	-	-	-	-	-	-	-	3,518,776
Development Review	7,045,040	-	-	-	-	-	-	-	-	-	-	-	-	7,045,040
Community Planning	7,009,610	-	-	-	-	-	-	-	-	-	-	-	-	7,009,610
Information Management	8,515,264	-	-	-	-	-	-	-	-	-	-	-	-	8,515,264
Countywide Planning	9,556,277	-	-	-	-	-	-	-	-	-	-	-	-	9,556,277
Support Services	6,587,803	-	-	-	-	-	-	-	-	-	-	-	-	6,587,803
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Operations	-	-	-	-	-	70,000	-	-	-	-	-	-	-	70,000
Planning Operations Total	44,602,486	-	-	-	-	70,000	-	-	-	-	-	-	-	44,672,486
Central Administrative Services (CAS):	3,830,217	-	-	-	-	-	-	-	-	-	-	-	-	3,830,217
Dept. of Human Resources and Mgmt.	3,038,142	-	-	-	-	-	-	-	-	-	-	-	-	3,038,142
Department of Finance	1,513,548	-	-	-	-	-	-	-	-	-	-	-	-	1,513,548
Legal Department	83,888	-	-	-	-	-	-	-	-	-	-	-	-	83,888
Merit System Board	666,055	-	-	-	-	-	-	-	-	-	-	-	-	666,055
Office of Inspector General	1,211,623	-	-	-	-	-	-	-	-	-	-	-	-	1,211,623
Corporate IT	874,807	-	-	-	-	-	-	-	-	-	-	-	-	874,807
Support Services	11,218,280	-	-	-	-	-	-	-	-	-	-	-	-	11,218,280
CAS Total	38,302,217	-	-	-	-	-	-	-	-	-	-	-	-	38,302,217
Parks and Rec. Operating Divisions:	26,018,520	-	-	-	-	-	-	-	-	-	-	-	-	26,018,520
Office of the Director	36,423,108	-	-	-	-	-	-	-	-	-	-	-	-	36,423,108
Administration and Development	42,204,967	-	-	-	-	-	-	-	-	-	-	-	-	42,204,967
Facility Operations	24,439,107	-	-	-	-	-	-	-	-	-	-	-	-	24,439,107
Area Operations	37,480,427	-	-	-	-	-	-	-	-	-	-	-	-	37,480,427
Special Revenue Operators	-	-	-	-	-	-	6,699,838	-	-	-	-	-	-	6,699,838
Enterprise Operations	-	-	-	-	-	-	-	13,524,910	-	-	-	-	-	13,524,910
Total Park and Rec. Operations	129,085,702	-	78,078,388	-	-	-	6,699,838	13,524,910	-	-	-	-	-	227,888,848
Nondepartmental	11,739,708	-	9,192,735	-	-	-	-	-	-	-	-	-	-	25,471,777
Advanced Land Acquisition	-	-	-	-	305,007	-	-	-	-	-	-	-	-	305,007
Debt Service	-	-	-	14,438,603	-	-	-	-	-	-	-	-	-	14,438,603
Capital Projects	-	-	-	-	-	123,880,000	-	-	-	-	-	-	-	123,880,000
Transfer to Debt Service	14,286,878	-	-	-	-	-	-	-	-	-	-	-	-	14,286,878
Risk Management Operating	-	-	-	-	-	-	-	5,028,767	-	-	-	-	-	5,028,767
Capital Equipment Operating	-	-	-	-	-	-	-	-	143,705	-	-	-	-	143,705
CIO Internal Service Fund	-	-	-	-	-	-	-	-	-	3,424,710	-	-	-	3,424,710
Commission-wide IT Initiatives Internal Ser	-	-	-	-	-	-	-	-	-	-	-	946,965	-	946,965
Largo Headquarters Building	-	-	-	-	-	-	-	-	-	-	-	-	10,000,000	10,000,000
Transfers Out	30,000	82,850,000	42,730,310	-	-	100,000	-	-	-	-	-	-	-	125,710,310
Total Uses	\$ 64,031,276	\$ 237,962,288	\$ 130,001,443	\$ 14,438,603	\$ 305,007	\$ 123,980,000	\$ 6,769,838	\$ 13,524,910	\$ 5,028,767	\$ 143,705	\$ 3,424,710	\$ 946,965	\$ 10,000,000	\$ 610,557,512
Designated Expenditure Reserve @ 5%	3,200,100	7,041,300	4,725,100	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	14,966,500
Total Required Funds	\$ 67,231,376	\$ 245,003,588	\$ 134,726,543	\$ 14,438,603	\$ 305,007	\$ 123,980,000	\$ 6,769,838	\$ 13,524,910	\$ 5,028,767	\$ 143,705	\$ 3,424,710	\$ 946,965	\$ 10,000,000	\$ 625,524,012
Excess of Sources over Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000,000
Total Funded Career/Term Positions	299.36	846.00	343.00	-	-	-	-	47.00	3.50	-	3.50	-	-	1,542.36
Total Funded Workyears	295.90	1,067.95	1,275.59	-	-	-	136.40	138.40	3.90	-	3.50	-	-	2,921.64

**PRINCE GEORGE'S COUNTY  
TAX RATES AND ASSESSABLE BASE**

<b><u>Tax Rates:</u></b> (Cents per \$100 of assessed value)		<u>FY 21 Actual</u>	<u>FY 22 Adopted</u>	<u>FY 23 Proposed</u>	<u>Rate Change</u>
Administration	Real	5.66	5.66	5.66	-
	Personal	14.15	14.15	14.15	-
Park	Real	15.94	15.94	15.94	-
	Personal	39.85	39.85	39.85	-
Recreation	Real	7.80	7.80	7.80	-
	Personal	19.50	19.50	19.50	-
Adv. Land Acquisition	Real	0.00	0.00	0.00	-
	Personal	0.00	0.00	0.00	-
Total Tax Rates (Cents)	Real	<u>29.40</u>	<u>29.40</u>	<u>29.40</u>	-
	Personal	<u>73.50</u>	<u>73.50</u>	<u>73.50</u>	-

<b><u>Assessable Base:</u></b> (in billions \$)		<u>FY 21 Actual</u>	<u>FY 22 Adopted</u>	<u>FY 23 Proposed</u>	<u>% Change</u>
Regional District (Administration Fund)	Real	98.411	102.907	108.150	5.09%
	Personal	2.887	3.219	3.279	1.86%
Metropolitan District (Park Fund)	Real	95.305	99.659	104.737	5.10%
	Personal	2.796	3.117	3.176	1.89%
Entire County (Recreation Fund and ALA Fund)	Real	101.822	106.474	111.899	5.10%
	Personal	2.987	3.331	3.393	1.86%

*The **Regional District** consists of Prince George's County less the area enclosed by the corporate limits of the City of Laurel.*

*The **Metropolitan District** consists of all of Prince George's County, less the area of: The City of Greenbelt, City of District Heights, City of Laurel, most of Election District #10 (West of Laurel), the Aquasco area (Election District #8), and the Nottingham area (Election District #4).*



**COMMISSION-WIDE FY23 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT**

	County Funds		Commission-wide Funds		
	Montgomery County Funds	Prince George's County Funds	Executive Office Building Internal Service Fund	Group Insurance Fund	Total
<b>Sources:</b>					
Property Taxes	\$ 158,222,500	\$ 338,491,700	\$ -	\$ -	\$ 496,714,200
Intergovernmental	40,828,548	8,005,000	-	2,500,000	51,333,548
Sales	1,000,973	2,134,000	-	-	3,134,973
Charges for Services	22,622,355	25,618,554	1,462,323	67,696,632	117,399,864
Rentals and Concessions	6,126,449	6,325,077	-	-	12,451,526
Interest	53,400	450,500	4,000	10,000	517,900
Miscellaneous	7,991,953	854,931	-	-	8,846,884
Total Revenues	236,846,178	381,879,762	1,466,323	70,206,632	690,398,895
Transfers In	8,162,008	139,997,188	-	-	148,159,196
Bond Proceeds	8,090,000	84,651,725	-	-	92,741,725
Use of Fund Balance/Net Assets	9,079,644	93,995,337	103,936	1,453,000	104,631,917
Total Available Funds	\$ 262,177,830	\$ 700,524,012	\$ 1,570,259	\$ 71,659,632	\$ 1,035,931,733
<b>Uses:</b>					
Commissioners' Office	1,144,059	3,641,176	-	-	4,785,235
Planning Department	27,041,635	44,672,486	-	-	71,714,121
Parks Department	123,676,243	-	-	-	123,676,243
Parks and Recreation Department	-	227,388,848	-	-	227,388,848
Central Administrative Services (CAS)					
Dept. of Human Resources and Mgmt.	2,789,940	3,830,217	-	-	6,620,157
Department of Finance	2,465,034	3,038,142	-	-	5,503,176
Legal Department	1,648,250	1,513,548	-	-	3,161,798
Merit System Board	83,888	83,888	-	-	167,776
Office of Inspector General	463,981	666,055	-	-	1,130,036
Corporate IT	1,651,772	1,211,623	-	-	2,863,395
Support Services	690,219	874,807	-	-	1,565,026
NonDepartmental	13,904,457	25,471,777	-	-	39,376,234
Debt Service	7,624,558	14,438,603	-	-	22,063,161
Capital Projects	45,131,000	123,880,000	-	-	169,011,000
Advanced Land Acquisition	5,795,830	305,007	-	-	6,100,837
Risk Management	3,433,966	5,028,767	-	-	8,462,733
Capital Equipment	3,813,114	143,705	-	-	3,956,819
CIO Fund	2,467,564	3,424,710	-	-	5,892,274
Commission-wide IT	646,301	946,965	-	-	1,593,266
Wheaton Headquarters Building	2,937,103	-	-	-	2,937,103
Largo Headquarters Building	-	10,000,000	-	-	10,000,000
Executive Office Building	-	-	1,570,259	-	1,570,259
Group Insurance	-	-	-	71,659,632	71,659,632
Transfers Out	8,162,008	139,997,188	-	-	148,159,196
Total Uses	\$ 255,570,922	\$ 610,557,512	\$ 1,570,259	\$ 71,659,632	\$ 939,358,325
Designated Expenditure Reserve	4,676,300	14,966,500	<i>not applicable</i>	<i>not applicable</i>	19,642,800
Total Required Funds	\$ 260,247,222	\$ 625,524,012	\$ 1,570,259	\$ 71,659,632	\$ 959,001,125
Excess of Sources over Uses	\$ 1,930,608	\$ 75,000,000	\$ -	\$ -	\$ 76,930,608
Total Funded Career/Term Positions	1,075.64	1,542.36	2.00	6.00	2,626.00
Total Funded Workyears	1,141.78	2,921.64	2.00	6.20	4,071.62