

POSITION STATEMENT

Bill: HB 1057 (PG 406-22) – Prince George’s County – Recreation Authority - Authorization

Position: Oppose

Date: March 4, 2022

Contact: Adrian R. Gardner, General Counsel
Caleen Kufera, Assistant General Counsel

What The Bill Does: This bill would establish a work group to make legal, policy, and fiscal recommendations on how to effectuate a transfer of existing recreation programs and personnel from the Maryland-National Capital Park and Planning Commission (the “Commission”) to a new County Recreation Authority (the “Authority”). It also authorizes the governing body of Prince George’s County to create such an Authority after the work group delivers its recommendations.

Why We Oppose: The Commission opposes the current iteration of this bill because it presumes an outcome even before the first data point is considered. While the agency supports the laudable goal of reimagining how to deliver the best recreational opportunities for everyone in Prince George’s County – and assuming for discussion that a study group is necessary – the appropriate inquiry should start with a recognition that survey data shows widespread support for the Commission’s facilities and recreation programs. Indeed, the Commission regularly evaluates the community’s program needs and a recent survey suggests that County households with a favorable opinion about the value of the Commission’s recreational services outnumber those with an unfavorable opinion by 6-to-1. Unless a work group examines the right questions, our professionals have serious concerns that support for elite sports might come at the expense of other sporting, cultural, social, or leisure-, history-, senior- and health-based recreational programs so many Prince Georgians have come to love and rely on. [Spring 2022 Prince George’s County Parks and Recreation Guide](#)

Necessary Amendments: Several key amendments are essential to make it feasible for the bill to produce a “good government” outcome.

First, the bill should expressly require the group to make a threshold assessment of relative costs and benefits – both the “pros and cons” – of creating a new business model or quasi-private entity to manage the extensive portfolio of public recreation in Prince George’s County. For example, although public ecosystem needs to support elite youth sports that can yield scholarships and professional opportunities, one such potential “con” which the work group must address is the national and local trend of private pay-to-play leagues that reportedly are “leading poor and even

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middle-class families to hang up their cleats.” (See [Game over: Middle-class and poor kids are ditching youth sports](#), CBS News MoneyWatch, August 15, 2019, accessed February 17, 2022.).

Second, the work group composition is inadequate to lead a meaningful study. For example, the director of the Commission’s existing Department of Parks and Recreation is an essential voice to participate in the panel and their exclusion is a mistake. Similarly, the Commission supports a suggestion made by several County Council members to include additional representation for the Council or its staff. The work group should also include representatives from the Prince George’s County Public School System, Library Board and Community College – other public institutions that play an integral role in delivering a total recreational experience in Prince George’s County. Finally, the “recreation expert” proposed in an amendment adopted for the bill should be selected by the Executive Council of the [Maryland Recreation and Park Association \(MRPA\)](#), the impartial statewide organization of Maryland’s recreation and park professionals.

Third, the bill should also spell-out the appropriate qualifications for membership of a group for which “blue ribbon” acclaim is proposed. Regardless of their respective sources of appointment, each member should be appropriately credentialed, knowledgeable, and experienced in something pertinent to the group’s mission – recreation, public finance, government operations, quasi-public entities, etc.

Fourth, apart from our concerns about the proposed study, the bill also threatens our current retiree community and all the other existing retirement stakeholders. In this regard, it must eliminate any doubt that everyone’s benefits will be held harmless if any employee transfer actually ensues – not just those who ultimately transfer.

While it is impossible to predict the impact with any precision yet, transferring out a significant number of recreation personnel certainly will change the actuarial position of our agency’s pension and retiree health funds. That places taxpayers in both counties, our current employees and current retirees at risk of making up any shortfall – by more taxes, additional retiree costs, cutting benefits or a combination of all three. The General Assembly should expressly foreclose the possibility of unfairly shifting any actuarial deficiency either to the beneficiaries, who will rely on their earned pensions, or the taxpayer-bystanders.

Without appropriate amendments to address these core concerns, the Commission strongly opposes this bill and urges an unfavorable report.

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ATTACHMENT: M-NCPPC Amendment Concept/Draft for Discussion (2/18/22)

BY:

(To be offered in the Prince George’s County House Delegation)

AMENDMENTS TO HB 1057
(First Reading Bill File)

AMENDMENT NO. 1

On page 2, in line 26, strike “AND”.

On page 3, in line 1, after “CHIEF” insert “;

(8) THE DIRECTOR OF THE PRINCE GEORGE’S COUNTY DEPARTMENT OF PARKS AND RECREATION, OR THE DIRECTOR’S DESIGNEE;

(9) ONE PUBLIC RECREATION EXPERT APPOINTED BY THE EXECUTIVE COUNCIL OF THE MARYLAND RECREATION AND PARK ASSOCIATION (MRPA); AND

(10) ONE REPRESENTATIVE APPOINTED BY THE CHIEF EXECUTIVE OFFICER OF THE PRINCE GEORGE’S COUNTY PUBLIC SCHOOL SYSTEM; AND

(11) ONE REPRESENTATIVE APPOINTED BY THE CHIEF EXECUTIVE OFFICER OF THE PRINCE GEORGE’S COUNTY MEMORIAL LIBRARY SYSTEM; AND

(12) ONE REPRESENTATIVE APPOINTED BY THE PRESIDENT OF THE PRINCE GEORGE’S COUNTY COMMUNITY COLLEGE”;

after line 1, insert:

“(C) EACH MEMBER OF THE WORKGROUP SHALL BE QUALIFIED ON THE BASIS OF KNOWLEDGE AND EXPERIENCE IN A PROFESSIONAL DISCIPLINE PERTINENT TO THE PURPOSE OF THE WORKGROUP INCLUDING:

- (1) PUBLIC RECREATION OPERATIONS;
- (2) MANAGING ACTIVE AND PASSIVE CULTURE AND LEISURE PROGRAMS;
- (3) ELITE YOUTH SPORTS;
- (4) PUBLIC FINANCE AND FISCAL AFFAIRS;
- (5) GOVERNMENT OPERATIONS;
- (6) QUASI-PUBLIC ENTITIES; OR
- (7) A FIELD OF COMPARABLE RELEVANCE TO DELIVERING PUBLIC RECREATION SERVICES.”;

AMENDMENT NO. 2

On page 3, after line 4, insert:

“(1) THE POTENTIAL COSTS, BENEFITS, ADVANTAGES AND DISADVANTAGES OF TRANSFERRING THE RESPONSIBILITY FOR OPERATIONS OF THE EXISTING YOUTH SPORTS AND RECREATION FUNCTIONS FROM THE COMMISSION TO A RECREATION AUTHORITY CREATED IN ACCORDANCE WITH § 31-103 OF THIS TITLE”; and in lines 5, 8, 11, 12, and 15, strike “(1)”, “(2)”, “(3)”, “(4)”, and “(5)”, respectively, and substitute “(2)”, “(3)”, “(4)”, “(5)”, and “(6)”, respectively.

in lines 18 and 20, strike “(D)” and “(E)”, respectively, and substitute “(E)” and “(F)”, respectively; after line 29, insert:

AMENDMENT NO. 3

On page 3, in line 26-29 after “authority,” strike “any” and down through “rights,” in line 29, and substitute “any employee who accepts the transfer shall be employed by the new recreation authority created by this act on the same terms and conditions of employment enjoyed at the time of the transfer, including, without limitation, current pay, accrued leave balances, collective bargaining rights, accumulated contributions and retirement benefits.”.

“SECTION 3. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that, any trust fund or other benefit plan established to support a retiree, participant or other beneficiary of a Commission post-employment benefit plan shall not suffer any actuarial deficiency as a result of a transfer of Commission employees to the new recreation authority created by this act, and that the General Assembly shall appropriate funding in such amounts as may be required to cure any such deficiency otherwise obtaining.”;

and in line 30, strike “3.” and substitute “4.”.

MEMORANDUM



EMPLOYEES' RETIREMENT SYSTEM
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Riverdale, Maryland 20737

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To: Casey Anderson, Chairman
Elizabeth M. Hewlett, Vice Chairman
The Maryland-National Capital Park & Planning Commission
Date: March 4, 2022

From: Andrea L. Rose, Administrator *Andrea L. Rose*
Employees' Retirement System

Subject: Potential Implications of HB 1057 (PG 406-22)

This letter responds to your request for information regarding the potential impact on the Maryland-National Capital Park and Planning Commission (“MNCPPC”) Employees’ Retirement System (“ERS” or “System”) if the Maryland General Assembly enacts HB 1057 (PG 406-22) – Prince George’s County – Recreation Authority – Authorization (the “Bill”).

At first blush, the Bill would establish a customary work group to study a potential restructuring of recreational service delivery in Prince George’s County. However, based on its plain language, the Bill mandates that a study group make recommendations about “which functions of existing divisions of ... [the MNCPPC] could be assumed by a County recreation authority” and “all aspects of a transfer of any personnel and the responsibility for youth sports, arts, and recreation from the [MNCPPC] to a County recreation authority.” Further, in Section 2, the Bill provides:

[T]hat it is the intent of the General Assembly that... if the General Assembly passes any law providing for the transfer of any employee of the Maryland National Capital Park and Planning Commission that performed a recreation function to the Prince George’s County recreation authority, any employee who accepts the transfer shall retain the right to retain ... participation in the transferred employee’s mandatory retirement plan...

Based on preliminary discussions about the Bill with the System’s actuaries, we strongly recommend that the MNCPPC and ERS undertake a thorough actuarial analysis of the potential financial cost impact on the ERS before making any decisions about its position, including but not limited potential costs to the MNCPPC and ERS, with respect to the proposed restructuring. To provide a reliable estimate the complex details involved in a restructuring must be settled first. The financial cost impact could be significant in a best case and grave in the worst.

Participants Covered Under the Bill

Based on the number of eligible jobs funded directly by the Prince George’s County Recreation Fund, the MNCPPC estimates that the Bill may impact more than 300 current active members of the System, which equates to roughly 13.5% of the total active membership. It is my understanding that number may increase if recreation functions, or jobs supported by the agency’s Enterprise or other funds are added to an eventual transfer.

Given the size of the group, there would be a financial impact on the System associated with a transfer of these members from the Commission to the County. However, the estimated financial impact on the System cannot be determined until our actuarial team knows the specific members involved in a transfer and precisely how the transfer will be implemented.

Remaining Participants, Plan Sponsor and Retirees

While Section 2 of the Bill declares an intent to hold employees who transfer harmless, it imparts no such assurance to the plan sponsor (MNCPPC) or the pool of existing and prospective retirees who are counting on the current actuarial health of the ERS. Depending on how any transfer is structured, there will be funding implications for the MNCPPC and ERS, which may include but are not limited to, the curtailment of future benefits, increases in employee contributions for new and existing employees who do not transfer, additional employer contributions from tax-supported sources, or a combination of changes to cover the gap. These potential disruptions do not enhance the confidence of approximately 1,750 existing retirees who currently rely on the System's stability.

Important Questions

The Bill does not clearly state how the impacted members should be treated with respect to their current and future benefits under the System, nor does it identify the funding of these benefits.

For example, among the least complex ways to approach the proposed transaction, the members' contributions and liabilities would be transferred to another retirement plan to be established by the Authority on the same terms and conditions available under the ERS. The total amount of liabilities to be transferred would be dependent on the specific member population as well as the assumptions and methods used in the calculations. Assets would also be transferred to the accepting plan; however, given the current underfunding status of the System, a determination would need to be made on whether the full value of the benefits would be transferred or only a portion transferred. As indicated above, however, this approach may still leave the ERS with an actuarial gap that requires additional funding.

Other approaches that do not involve an outright transfer to another retirement plan generally are far more complicated. For example, if transferred employees are treated as terminated vested members under the System, they could receive a retirement benefit based on their service and salary at the time of transfer after satisfying the eligibility requirements for retirement. These members could accrue new benefits under a new retirement plan but would not accrue any additional benefits under the System. As a terminated vested member, these members would have the option to take a refund of their member contributions and interest in lieu of receiving a deferred retirement benefit. Since this group makes up a significant portion of the total membership, an immediate refund of employee contributions this size may have funding and investment implications for the System. Under a second example, if impacted employees remain in the System and continue to accrue retirement benefits and make contributions, legislative clarity would be needed to identify who would be responsible for funding these benefits – both at the time of employment and in the future as ERS funding levels fluctuate. Further, if the County is responsible for funding this group, the System becomes a multiple employer plan subject to complex actuarial cost allocation analysis. Lastly, would service earned with the County be counted towards vesting and/or retirement eligibility in the System?

Conclusion

Unfortunately, for the reasons discussed above, it is not feasible to provide a meaningful estimate of the financial cost impact of the transfers proposed in the Bill. For now, all we can say for sure is that those transfers are likely to have significant implications for the ERS and the MNCPPC and impact future funding, contributions, and/or benefits.

Please let us know as you gain more insight into the process or substance of the Bill, or if we can provide any additional information for its consideration.

cc: Asuntha Chiang-Smith, Executive-Director
Gavin Cohen, CPA, Secretary-Treasurer
Adrian Gardner, General Counsel
Gerald R. Cichy, Vice Chairman, Board of Trustees
Howard Brown, FOP Represented Trustee
Pamela F. Gogol, Montgomery County Public Member
Caroline McCarthy, Montgomery County Open Trustee
Amy Millar, MCGEO Represented Trustee
Sheila Morgan-Johnson, Prince George's County Public Member
Elaine A. Stookey, Bi-County Open Trustee

The Hype (What Some Proponents Have Said.)	The Facts.
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<p><u>Existing Recreational Programs</u></p> <p>According to a video produced to promote the hype, Prince George’s County residents are “increasingly frustrated over the lack of quality [recreational] programming.” Is that true?</p>	<ul style="list-style-type: none"> <p>• The Quality and Variety of Existing M-NCPPC Programs Are Exceptional</p> <p>While there’s always room for continuous improvement, the M-NCPPC’s Prince George’s County Department of Parks and Recreation (the “Department”) offers a breathtaking array of recreational opportunities, and survey data indicates widespread support within the community.</p> <p>While operations are still rebounding from the COVID-19 pandemic, in 2021 the Department offered <u>6,285 different programs and services</u> to a very diverse community of all ages and levels of abilities. By comparison, in 2019, before the pandemic, the Department offered about <u>11,707 comparable programs and services</u>.</p> <p>• Survey Data Indicate Broad Community Support</p> <p>According to a recent independent survey conducted by ETC Institute, 65% of Prince Georgians are satisfied with the overall value they receive from M-NCPPC, Prince George’s County Parks and Recreation.</p> <p>The same survey also showed that 63% of Prince Georgians feel the value of Parks, Trails, Open Space and Recreation increased during the pandemic, providing a balance of health and wellness at a time residents needed most.</p> <p>• No Other Organization Has Earned Greater National Acclaim</p> <p>The Department is nationally recognized for our award-winning services. We are the only agency in the nation to have received the coveted <i>National Gold Medal for Parks and Recreation</i> management <u>six times</u> with accredited programing. Additionally, the National Parks and Recreation Association awarded the Department the <i>National Excellence in Inclusion Award</i>.</p> <p>• Bottom Line</p> <p>Existing law requires the M-NCPPC to deliver a “balanced program” of recreation and it appears that the proponents of HB 1057 are focused almost exclusively on elite youth sports leagues. That focus may explain why the M-NCPPC disputes the hype -- even as our team is working right now to enhance support for elite youth sports. <i>See more below.</i></p>
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The Hype (What Some Proponents Have Said.)	The Facts.
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<p><u>Existing Recreation Facilities</u></p> <p>Certain proponents question the value to taxpayers by claiming that M-NCPPC’s Department of Parks and Recreation does not offer recreational facilities that are not comparable or equivalent to other jurisdictions in the region.</p>	<p>• The Number and Diversity of M-NCPPC Facilities are Second-To-None</p> <p>Without exhausting all the categories that are too numerous to mention here, the Department currently operates:</p> <ul style="list-style-type: none"> ✓ 303 Athletic Fields ✓ 370 Parks ✓ 238 playgrounds ✓ 45 Community Centers ✓ 13 Aquatic facilities ✓ 5 Cricket fields ✓ 4 Sports Complexes ✓ 1 Boxing Center <p>That’s more variety and a bigger number than any other local agency in Maryland.</p> <p>• Our Facilities Win Awards</p> <ul style="list-style-type: none"> ✓ Public Building of the Year- <i>South County Tech Rec Center</i>- AIA Md. 2015 ✓ Merit Award- <i>Wizard of Oz Playground</i> - Maryland ASLA 2017 <p>• Great Environmental Design</p> <p>Several of the Department’s state-of-the-art facilities are LEED-certified. For example:</p> <ul style="list-style-type: none"> ✓ The Department’s new <i>Tucker Road Ice Rink</i> features a National Hockey League-sized ice rink, 48,860 square feet for general indoor community and ice-skating recreation, figure skating, and ice hockey, with bleachers for 300 to 350 spectators. <p>• Accepting Responsibility to Improve Turf Management</p> <p>The incidence of poor turf conditions can be evidence of a vibrant demand for field time. However, <u>many</u> of the turf fields utilized by sports teams in Prince George’s County are <u>not</u> M-NCPPC facilities – so it’s wrong to presume the Department is at fault. Even so, the Department already has accepted responsibility for improving the systems for turf management at M-NCPPC facilities. Among other things, the Department is expanding the inventory of artificial turf fields through multigenerational facilities.</p>
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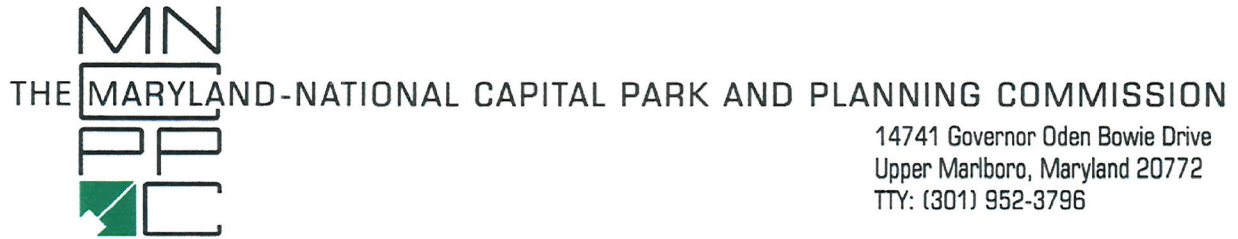
<p><u>Fiscal Responsibility</u> Some proponents raise concerns about how the “Commission spends” money on public recreation. For example, one constituent has questioned the budget process, a union advocate questioned the public’s “rate of return,” and another proponent said they had no idea where the tax funds are spent.</p>	<ul style="list-style-type: none"> <p>• The Prince George’s County Government Controls Our Budget – Not the Agency</p> <p>The Department’s budget is vetted and legally adopted through a Prince George’s County legislative process that includes provisions for a veto and override. For example, the county adopted the Department’s FY 2022 recreation budget as part of Council Bill 34-2021 (May 29, 2021). The Commission and Department’s role is to offer subject matter experts and make fiscal/policy recommendations after meeting with each councilmember and county budget team.</p> <p>• We Follow the County’s Spending Affordability Budget Review Process</p> <p>In last year’s budget message, the County Executive “[commended] the Commission for proposing an operating budget that remains within the Spending Affordability Committee (SAC) spending ceilings and look forward to working with [the agency] and other members of the County Council to ensure that future spending plans do not necessitate future tax increases.”</p> <p>• The Public Has Multiple Opportunities to Review and Shape the Budget</p> <p>Each year, typically, the Department’s proposed recreation budget is open to public comment and review for almost six months before a final adoption in May. There are multiple hearings and listening sessions, some jointly with the County Council and the Planning Board.</p> <p>• Our Budget and Financial Reports Win Awards for Transparency</p> <p>The leading group of 21,000 finance officers across the United States and Canada – the Government Finance Officers’ Association – has awarded the M-NCPPC with its top national awards for both distinguished budget presentation and distinguished financial reporting every year over multiple decades. In fact, this winning streak makes our agency a winner for more consecutive budget awards (37) and financial reports (47) than any other government entity in its category.</p>
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<p><u>User Fees and Affordability</u></p> <p>Some advocates for the bill have raised concerns whether the Department’s fees and charges are too high.</p>	<ul style="list-style-type: none"> • Some Field Usage Fees Are Less Than Other Jurisdictions <p>Comparative hourly rental fees for grass fields rented without lights are as follows:</p> <table style="margin-left: 20px; border: none;"> <tr> <td>✓ Prince George’s County</td> <td style="text-align: right;">\$10 per hour</td> </tr> <tr> <td>✓ Montgomery County</td> <td style="text-align: right;">\$18 per hour</td> </tr> <tr> <td>✓ Washington, DC</td> <td style="text-align: right;">\$5/8 per hour (residents/non)</td> </tr> <tr> <td>✓ Arlington, VA</td> <td style="text-align: right;">\$35/70 per hour (residents/non)</td> </tr> <tr> <td>✓ Howard County, MD</td> <td style="text-align: right;">\$18 per hour</td> </tr> </table> <ul style="list-style-type: none"> • The Department Follows Fee Policies That Subsidize Public Access <p>It is important to note that the Commission’s fee policies are <u>not</u> intended to break-even on aquatics, golf, senior programs and other activities that can involve significant personal expense. Rather, with periodic approvals by the County Council, the agency sets recreation fees to make them affordable for most families in the County. For that reason, these vital enterprise fund programs are subsidized from tax supported funds totaling more than \$11 million in FY 2022.</p> <ul style="list-style-type: none"> • Waivers Are Available for Those in Need <p>For struggling families unable to participate in the Department’s programs – even at the subsidized rates – the agency offers a fee waiver program to ensure access. Toward this end, in FY 2019 (pre-pandemic), the Department provided \$582,586 in fee assistance support to families in need to assure access to all, regardless of their ability to pay.</p>	✓ Prince George’s County	\$10 per hour	✓ Montgomery County	\$18 per hour	✓ Washington, DC	\$5/8 per hour (residents/non)	✓ Arlington, VA	\$35/70 per hour (residents/non)	✓ Howard County, MD	\$18 per hour
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<p><u>Support for Community-Based Recreation and Sports Groups</u></p> <p>Several advocates implied the Department was not providing any meaningful support for the Boys and Girls Clubs and other local sports and recreation groups. One youth sports leader mentioned fees of \$5,000 or \$6,000 to rent M-NCPPC fields.</p>	<ul style="list-style-type: none"> <p>• The County Boys and Girls Clubs Receive Extensive Financial and In-Kind Support</p> <p>The Department provides youth sports programs both directly and in conjunction with a number of community-based groups. In particular, the Department has an existing contract to support the Prince George’s County Boys and Girls Club organization with an annual contribution of \$140,000 to defray the cost of program administration. In addition to that support, the Department provides office space, telephone service, utilities, and staff, and sponsors the club’s liability insurance coverage on an in-kind basis.</p> <p>• Local Boys and Girls Clubs Receive Additional Support</p> <p>Above the support provided to the county-wide organization, the Department provides an additional \$232,500 to support various affiliated Boys and Girls Clubs – for a total annual contribution of \$372,000 for all the clubs combined.</p> <p>• The Department Gives Boys and Girls Clubs Free Field Use</p> <p>The Department extends the PGCBGC first priority status for field/facility reservations and only charges for <u>lighted</u> field use. Contrary to what one witness said, the Department can find no instance of charging five or six thousand dollars for any Boys and Girls club field use. As indicated above, however, <u>many</u> of the turf fields utilized by sports teams in Prince George’s County are <u>not</u> M-NCPPC facilities – so the witness may have been referring to another entity.</p> <p>• Reserving Fields is Not Complicated</p> <p>The Department has assigned a single point of contact to coordinate programs and facilities for youth sports. Obtaining a permit for our fields is a very simple process. It requires an application to be completed, a completed form emailed along with proof of insurance.</p>
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Prince George's County Planning Board

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February 10, 2022

The Honorable Joanne C. Benson, Chair
Prince George's County Senate Delegation
214 James Senate Office Building
11 Bladen Street
Annapolis, MD 21401

The Honorable Nick Charles, Chair
Prince George's County House Delegation
207 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401

Re: PG 406-22 – Prince George's County – Recreation Authority – Authorization

Dear Chairs Benson and Charles:

On behalf of the Prince George's County Planning Board (the "Board") of the Maryland-National Capital Park and Planning Commission ("Commission"), this letter is offered to clear the record and answer several important questions that warrant addressing after your hearing earlier this week on the local bill referenced above.

First, and foremost, we are compelled to clear up any confusion about how the Board allocates the public recreation budget in Prince George's County. The simple answer is: The Board doesn't allocate the recreation budget at all – the Prince George's County Government does. By law, the Board and Commission follow a completely transparent and public process, which involves direct input from the County on how Commission funding is spent. Twice annually, each and every year, the Commission consults with the Prince George's County Government's Spending Affordability Committee to ensure that we conform to their spending guidelines. This is done pursuant to County law. Additionally, the Commission's budget for the Department of Parks and Recreation is submitted to the County Executive and to the County Council, then the staff meets with each Councilmember individually, and there are several budget forums for the public, and several public Q&A budget sessions with the County Council. The Commission presents a proposed budget every January. The next step involves a series of public hearings with the Council and written comments by the County Executive.

In May, the County Council votes to adopt local legislation which becomes the Commission's annual recreation budget. The County Council can, and often does, amend the

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The Honorable Nick Charles
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proposed recreation budget at any time between January and May - from the time the Council holds its public hearings on the annual recreation budget until the Council votes on it. For your convenience, we have attached CB-34-2021, approved by the County Council on May 27, 2021, for FY 2022, which illustrates the detailed direction from the County on where it desires recreation funding to be spent. Under State law, the County Executive has line-item veto authority over the County Council's enactment and the Council has the ability to override that veto. We cannot recall any recent instance when the veto right was exercised. Throughout the whole process of approving the Commission's annual recreation budget, County government has multiple points at which it is aware of how the budget is allocated and can provide input to amend that budget.

Second, we want to clarify for the Delegation how the agency actually spends the recreation budget, because based on some of Monday's testimony one could infer that there may be irregularities in the spending or allocations of the Council-approved recreation spending. I reiterate that all Recreation spending has been approved by the Prince George's County Council following review by the County Executive. On that point, our agency's financial reporting has won the top national award offered by the *Government Finance Officers Association* for government transparency and full disclosure of its annual comprehensive financial reports for 47 consecutive years. In fact, our Commission is nationally known for winning more consecutive awards for financial transparency and disclosure than any similar state or local government in the United States. Further, the Commission is audited annually and submits each annual audit to the State of Maryland Office of Legislative Audits.

Beyond audits and reports, the Commission follows an important budget policy long determined by our County Executive and Legislative Branches to make recreation affordable and accessible for Prince George's residents. Specifically, our fee policies are not designed to break-even on aquatics, golf, senior programs and other activities that can involve significant personal expense. Rather, with periodic approvals by the County Council, the agency sets recreation fees to make them affordable for most families in the County. For that reason, these vital programs are subsidized from tax supported funds totaling more than \$11 million in FY 2022. Moreover, for struggling families unable to participate even at the subsidized rates, we offer a fee waiver program to ensure access. For your convenience, I have attached more information to summarize the proposed recreation budget for FY 2022.

Third, we want to be clear that we applaud and fully support the Prince George's County Boys and Girls Clubs (PGCBGC) and recognize their vital role in developing our youth. Just this year, our agency will fulfill terms of an agreement to provide an annual \$140,000 stipend to the PGCBGC. This agreement also includes office space, telephone service, utilities, and staff, and the Commission also underwrites their insurance coverage. The PGCBGC also receives priority field/facility reservations for use of M-NCPPC fields and recreational facilities. Further, an additional \$232,500 is provided by M-NCPPC to INDIVIDUAL PGCBGC through project charges, as directed by the County Council, for a total Boys and Girls Club annual contribution of \$372,000.

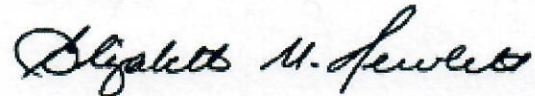
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Finally, we have arranged to deliver a copy of our seasonal guide to each of your offices so that you can see the depth and variety of multi-generational activities we offer to our County residents. The Commission's ability to provide this diversity of programming year-in and year-out is precisely the reason that no other recreation program in the nation has won six (6) Gold Medal Awards for Parks and Recreation Management from the *National Recreation and Park Association* for our excellence in resource management and innovative approaches to deliver superb park and recreation services with fiscally sound business practices. We hold the National Record! This is surely something to tout for our beloved Prince George's County and is thanks to the dedicated men and women of the Commission, in conjunction with our elected officials, stakeholders, and our engaged residents. Quite frankly, Prince George's County's recreation programs under the management of the Commission are not just national but internationally known for its excellence in programming and stewardship. Recreation professionals around the nation and the globe contact our recreation experts to learn about our best practices in a variety of disciplines. Through the prudent management of the Commission and its recognized high standards in program innovation and integrity, we have been able to create something really special in recreation for the residents of our County that would be put in jeopardy if it was taken away from the stewardship of the Commission.

Thank you for your careful review – I simply felt compelled to provide this additional information for you in your decision making. We surely applaud and support youth and competitive sports, but want to emphasize that we support the ENTIRE array of recreation programs, summer camps, national award-winning therapeutic recreation programs, cultural and performing arts programs, and so much more offered to our residents, our toddlers, our seniors, all Prince Georgians and our many visiting guests.

Again, thank you for the opportunity to provide pertinent information for your careful review.

Sincerely,



Elizabeth M. Hewlett, Chair
Prince George's County Planning Board

CC: Members of the Prince George's County Senate Delegation
Members of the Prince George's County House Delegation

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2021 Legislative Session

Bill No. CB-34-2021

Chapter No. _____

Proposed and Presented by Council Member Hawkins

Introduced by Council Members Hawkins, Taveras, Anderson-Walker, Glaros, Ivey,

Harrison, Turner, Streeter, Franklin, Dernoga and Davis

Date of Introduction May 27, 2021

BILL

1 AN ACT concerning

2 Maryland-National Capital Park and Planning Commission

3 For the purpose of approving the Prince George's County portion of the Maryland-National
4 Capital Park and Planning Commission budget and making appropriations and levying certain
5 taxes for Fiscal Year 2022 for the Maryland-National Capital Park and Planning Commission,
6 pursuant to the provisions of the Land Use Article of the Annotated Code of Maryland, as
7 amended ("Land Use Article").

8 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
9 Maryland, that, in accordance with Title 18 of the Land Use Article, the annual budget
10 transmitted to the County Council by the Maryland-National Capital Park and Planning
11 Commission on January 15, 2021, and as amended on May 25, 2021, is approved insofar as it
12 applies to Prince George's County subject, however, to the additions, deletions, increases or
13 decreases thereto which are contained in Appendix A to this Act, attached hereto and
14 incorporated as if fully stated herein, and that the revenues to be derived from the rates herein be
15 and the same established are hereby appropriated and authorized to be disbursed for the purposes
16 specified by the provisions of the Land Use Article, as amended, and for the support and
17 maintenance of the purposes as expressed in the budget.

18 SECTION 2. ADMINISTRATION TAX. Pursuant to Sections 18-302 and 18-307 of the
19 Land Use Article, there is hereby imposed and levied for the Fiscal Year 2022 a tax of five and
20 sixty-six hundredths cents (\$0.0566) upon each one hundred dollars (\$100.00) of assessed

1 valuation of real property and fourteen and fifteen and one-half hundredths cents (\$0.14155)
 2 upon each one hundred dollars (\$100.00) of assessed valuation of personal property and
 3 operating real property described in Section 8-109 of the Tax-Property Article for property
 4 located in that portion of the Maryland-Washington Regional District lying within Prince
 5 George's County. The proceeds of the collection of such tax shall be paid to the Maryland-
 6 National Capital Park and Planning Commission and shall constitute the Administration Fund of
 7 said Commission. Of the proceeds collected, \$1,287,300 shall be allocated to the County
 8 Council for the reimbursement of the planning and zoning functions of the Legislative Branch, as
 9 described in the Regional District Act. As such, and pursuant to Sections 18-109, 20-206, 21-
 10 103, and 21-202 of the Land Use Article, as well as Section 10-112.32(d) of the Prince George's
 11 County Code, the Council hereby states, as justification for that portion of the Maryland-
 12 National Capital Park and Planning Commission Fiscal Year 2022 Operating Budget exceeding
 13 the Spending Affordability Commission's recommended overall spending ceiling of \$57.69
 14 million for planning projects by approximately \$1.07 million, such additional appropriations are
 15 the result of increases to enhance the annual workplan by advancing the pace of comprehensive
 16 planning projects for the benefit of the County.

17 **SECTION 3. ADVANCE LAND ACQUISITION FUND.** Pursuant to the provisions of
 18 Section 18-401(c) of the Land Use Article, there is hereby imposed and levied for the Fiscal
 19 Year 2022 a tax of zero cents (\$0.00) upon each one hundred dollars (\$100.00) of assessed
 20 valuation of real property and zero cents (\$0.00) upon each one hundred dollars (\$100.00) of
 21 assessed valuation of personal property and operating real property described in Section 8-109 of
 22 the Tax-Property Article, assessable according to the laws of Maryland and subject to taxation in
 23 Prince George's County, to be utilized for advance land acquisition in Prince George's County, in
 24 accordance with the terms and conditions of the above-cited statute, as amended. The proceeds
 25 from the collection of said tax shall be paid to the Maryland-National Capital Park and Planning
 26 Commission for the purpose of debt service on the principal and interest on bonds issued for the
 27 Commission's land acquisition revolving fund, and any excess shall be paid into said fund.

28 **SECTION 4. METROPOLITAN DISTRICT TAX-MANDATORY.** Pursuant to the
 29 provisions of Sections 18-302 and 18-304(b) of the Land Use Article, there is hereby imposed
 30 and levied for the Fiscal Year 2022 a tax of four cents (\$0.04) upon each one hundred dollars
 31 (\$100.00) of assessed valuation of real property and ten cents (\$0.10) upon each one hundred

1 dollars (\$100.00) of assessed valuation of personal property and operating real property
 2 described in Section 8-109 of the Tax-Property Article subject to assessment and taxation by
 3 Prince George's County which is located in that portion of the Maryland-Washington
 4 Metropolitan District lying within Prince George's County. The proceeds of the collection of
 5 such tax shall be paid to the Maryland-National Capital Park and Planning Commission and shall
 6 be applied to the purposes set forth in Section 18-304(b) of the Land Use Article.

7 SECTION 5. METROPOLITAN DISTRICT TAX—DISCRETIONARY. Pursuant to
 8 Section 18-304(c) of the Land Use Article, there is hereby imposed and levied for Fiscal Year
 9 2022 a tax of eleven and ninety-four hundredths cents (\$0.1194) upon each one hundred dollars
 10 (\$100.00) of assessed valuation of real property and twenty-nine and eighty-five hundredths
 11 cents (\$0.2985) upon each one hundred dollars (\$100.00) of assessed valuation of personal
 12 property and operating real property described in Section 8-109 of the Tax-Property Article
 13 subject to assessment and taxation by Prince George's County which is located in that portion of
 14 the Maryland-Washington Metropolitan District within Prince George's County. The proceeds
 15 of the collection of such tax shall be paid to the Maryland-National Capital Park and Planning
 16 Commission and shall be applied to the purposes set forth in Section 18-304(c) of the Land Use
 17 Article.

18 SECTION 6. RECREATION TAX. Pursuant to Sections 18-302 and 18-306 of the Land
 19 Use Article, there is hereby imposed and levied for the Fiscal Year 2022 a tax to support
 20 recreational activities in the amount of seven and eighty hundredths cents (\$0.0780) upon each
 21 one hundred dollars (\$100.00) of assessed valuation of real property and nineteen and forty-nine
 22 and one-half hundredths cents (\$0.19495) upon each one hundred dollars (\$100.00) of assessed
 23 valuation of personal property and operating real property described in Section 8-109 of the Tax-
 24 Property Article subject to assessment and taxation by Prince George's County. The proceeds of
 25 such tax shall be remitted to the Maryland-National Capital Park and Planning Commission and
 26 shall be applied to the purposes set forth in Section 18-306(d) of the Land Use Article.

27 SECTION 7. The County Council of Prince George's County hereby adopts the schedules
 28 "Revenues as to Source" as set forth in Appendix A to this enactment and incorporates said
 29 Appendix herein by this reference.

30 SECTION 8. OTHER POST EMPLOYMENT BENEFITS (“OPEB”). The budget
 31 reflects funding for the annual required contribution (“ARC”) and the pay-as-you-go amount to

1 prefund retiree medical costs.

2 SECTION 9. GRANT AND SPECIAL FUNDING. All grants and Land Reclamation
3 revenue received by the Maryland-National Capital Park and Planning Commission shall be
4 considered as additions to, and automatic amendments of, the Commission's Operating and CIP
5 Budgets and work programs, provided that the Commission shall have advised the County
6 Council of such revenue at the time the revenue was being sought, whether by grant application
7 or by other applicable special funding application procedures. This section does not, in any way,
8 affect the process for legislative appropriation of tax revenue to the Commission.

9 SECTION 10. PARK ACQUISITION AND DEVELOPMENT. The Prince George's
10 County portion of the Maryland-National Capital Park and Planning Commission Fiscal Year
11 2022 Capital Budget is hereby adopted and shall consist of all previously approved park
12 acquisition and development projects (as revised) with appropriations in the budget year of the
13 Maryland-National Capital Park and Planning Commission Fiscal Years 2022–2027 Capital
14 Improvement Program as such projects are included in the adopted Prince George's County
15 Fiscal Years 2022–2027 Capital Improvement Program and the new projects listed in Appendix
16 B, which is attached hereto and incorporated herein. As such, and pursuant to Section 18-109 of
17 the Land Use Article, as well as Section 10-112.32(d) of the Prince George's County Code, the
18 Council hereby states, as justification for that portion of the Maryland-National Capital Park and
19 Planning Commission Fiscal Year 2022 Capital Budget exceeding the Spending Affordability
20 Commission's recommended overall spending ceiling of \$59.18 million for capital projects by
21 approximately \$29.42 million, such additional appropriations are the result of updated costs for
22 projects underway; funding approved by the Maryland General Assembly; and increases to
23 support new projects for the benefit of the County.

24 SECTION 11. GUARANTEE OF PRINCIPAL AND INTEREST ON BONDS. Pursuant
25 to the provisions of Section 18-204 of the Land Use Article, the payment of the principal of and
26 interest on any and all bonds sold by the Maryland-National Capital Park and Planning
27 Commission, the proceeds of which are to be used to finance any of the projects adopted by
28 Section 10, are hereby guaranteed by the County as provided in Land Use Article. The guarantee
29 shall be in the form described by Section 18-204 of the Land Use Article and shall be endorsed
30 on the bonds on behalf of the County by the manual or facsimile signature of the County
31 Executive. The full faith and credit of the County is hereby irrevocably pledged to the

1 fulfillment of the guarantee of the payment of interest when due and the principal on maturity
2 and taxes will be levied in accordance with Sections 18-209, 18-302, 18-304(a), 18-304(b), 18-
3 304(c), and 18-304(e) of the Land Use Article, as necessary. The County Executive and the
4 Clerk of the Council are hereby authorized to take all necessary actions to adopt and record their
5 facsimile signatures and to execute all documents required for the sale of the bonds.

6 SECTION 12. PROJECT CHARGES AND PROGRAM SUPPORT. Any revenue from
7 Maryland-National Capital Park and Planning Commission (“M-NCPPC”) funds used for project
8 charges or program support of County programs shall be based on quarterly invoices submitted
9 by the County to M-NCPPC or such other methods as the County and M-NCPPC shall mutually
10 agree upon.


11 SECTION 13. NON-DEPARTMENTAL – TAX SUPPORTED FUNDING. The
12 Commission is hereby authorized to distribute non-departmental compensation funding to the
13 applicable departments and divisions in accordance with ratified collective bargaining
14 agreements and which does not exceed the amount proposed in the FY 2022 budget.

15 SECTION 14. SEVERABILITY. If the application of this Act or any section, subsection,
16 sentence, clause, phrase, or portion thereof, as it applies in any circumstances, case, or instance
17 to any person, firm, or corporation is, for any reason, found or held to be invalid or
18 unconstitutional by any Court of competent jurisdiction, then such section, subsection, sentence,
19 clause, phrase, or portion and application thereof to such circumstances, case or instance as to
20 any person, firm or corporation, shall be deemed a separate, distinct, and independent act,
21 finding, or holding, and such act, finding or holding shall not affect the validity and application
22 of the remaining portions thereof or the particular portion as it affects other persons, firms, or
23 corporations.

SECTION 14. EFFECTIVE DATE. This Act shall take effect July 1, 2021.

Adopted this 27th day of May, 2021.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: 

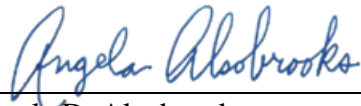
Calvin S. Hawkins, II
Chair

ATTEST:



Donna J. Brown
Clerk of the Council

APPROVED:

DATE: May 28, 2021 BY: 

Angela D. Alsobrooks
County Executive

Note: See Appendices A & B

ADMINISTRATION FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Property Taxes	\$62,546,900	\$91,900	\$62,638,800
Service Charges and Sales	625,000	-	625,000
Non-Grant Permit Fee	55,000	-	55,000
PGC PILOT	192,517	-	192,517
Interest	1,000,000	-	1,000,000
Miscellaneous Revenue	0	-	0
Designated Fund Balance	<u>(5,258,504)</u>	<u>2,446,074</u>	<u>(2,812,430)</u>
TOTAL REVENUES	\$59,160,913	\$2,537,974	\$61,698,887
Real Assessable Base (in Billions)	102.847	0.060	102.907
Pers & Oper. Real Assess Base (in Billions)	3.177	0.042	3.219
Real Property Tax Rate (in cents)	5.66	0.00	5.66
Pers & Oper. Real Tax Rate (in cents)	14.15	0.00	14.15
EXPENDITURE SUMMARY:			
Commissioners' Office	\$3,487,679	\$150,000	\$3,637,679
Planning Department	39,720,886	1,960,145	41,681,031
Human Resources & Management	3,372,429	(34,035)	3,338,394
Finance Department	2,945,326	(40,883)	2,904,443
Legal Department	1,361,563	-	1,361,563
Office of Inspector General	364,718	-	364,718
Corporate IT	1,200,296	(24,139)	1,176,157
CAS Support Services	865,002	(72,488)	792,514
Merit System Board	83,426	(2,345)	81,081
Non-Departmental	3,059,588	335,119	3,394,707
Transfer to Capital Projects Fund	30,000	-	30,000
Reserve	<u>2,670,000</u>	<u>266,600</u>	<u>2,936,600</u>
TOTAL EXPENDITURES	\$59,160,913	\$2,537,974	\$61,698,887

**ADMINISTRATION FUND
REVENUE AND EXPENDITURE ADJUSTMENT SUMMARY**

REVENUES

• Increase property tax revenue as a result of an increase in the assessable base estimates, based on March 2021 State Department of Assessment and Taxation (SDAT) Reports.	\$91,900
• Increase/Decrease Designated Fund Balance needed to bring the Fund's revenues and expenditures back into balance.	2,446,074
TOTAL	\$2,537,974

EXPENDITURES

• Decrease CAS Department expenditures per bi-county fiscal constraints	(\$173,890)
• Increase Planning Department expenditures for one new term contract position	\$110,145
• Increase Planning Department, per Council request, to enhance annual workplan by increasing the pace of comprehensive planning	\$2,000,000
• Increase Non-Departmental expenditures (increase reclass marker) due to acceleration of planner series position review and reclassification	\$335,119
• To adjust reserve level in accordance with the Commission's policy of maintaining a reserve balance that is at least 5% of the Fund's operating expenditures.	266,600
TOTAL	\$2,537,974

Approved FY 2022 Administration Fund **\$61,698,887**

Additional Work Programs & Funding Adjustments

Divisions	Proposed FY 2022	Adjustments	Revised FY 2022	Description
Director's Office	1,852,950	110,145	1,963,095	Increased Personnel Services for new term contract position to further Managed Lanes and MagLev studies
Management Services	3,061,457	176,478	3,237,935	Increased Personnel Services for two (2) new positions to enhance annual workplan
Development Review	6,591,311	124,083	6,715,394	Increased Personnel Services for one (1) new position to enhance annual workplan
Community Planning	5,454,091	1,460,100	6,914,191	Increased Personnel Services for four (4) new positions and professional services to enhance annual workplan
Information Management	6,830,133	-	6,830,133	
Countywide Planning	9,128,820	239,339	9,368,159	Increased Personnel Services for two (2) new positions to enhance annual workplan
Support Services	6,802,124	(150,000)	6,652,124	Reallocated Council Planning position project charge to Commissioners' Office
Grants	-	-	-	
Transfer to Capital Projects Fund	30,000	-	30,000	
Total Planning Dept. Activities	\$ 39,750,886	\$ 1,960,145	\$ 41,711,031	

RECREATION FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Property Taxes	\$89,169,100	\$131,000	\$89,300,100
Intergovernmental	\$265,306	-	\$265,306
Sales/User Fees	7,442,386	-	\$7,442,386
Interest - Operating	1,000,000	-	\$1,000,000
Rentals/Concessions	997,448	-	\$997,448
Miscellaneous Revenue	78,320	-	78,320
Designated Fund Balance	<u>3,467,315</u>	<u>360,083</u>	<u>3,827,398</u>
TOTAL REVENUES	\$102,419,875	\$491,083	\$102,910,958
Real Assessable Base (in Billions)	106.412	0.062	106.474
Pers & Oper. Real Assess Base (in Billions)	3.287	0.044	3.331
Real Property Tax Rate (in cents)	7.80	0.00	7.80
Pers & Oper. Real Tax Rate (in cents)	19.50	0.00	19.50
EXPENDITURE SUMMARY:			
Operating Divisions	\$71,086,913	-	\$71,086,913
Non-Departmental	6,249,565	127,500	6,377,065
Transfer to Enterprise Fund	10,682,497	340,183	11,022,680
Transfer to Capital Projects Fund	10,000,000	-	10,000,000
Reserve	<u>4,400,900</u>	<u>23,400</u>	<u>4,424,300</u>
TOTAL EXPENDITURES	\$102,419,875	\$491,083	\$102,910,958

**RECREATION FUND
REVENUE AND EXPENDITURE ADJUSTMENT SUMMARY**

REVENUES

• Increase property tax revenue as a result of an increase in the assessable base estimates, based on March 2021 State Department of Assessment and Taxation (SDAT) Reports.	\$131,000
• Decrease Designated Fund Balance needed to bring the Fund's revenues and expenditures back into balance.	\$360,083
TOTAL	\$491,083

EXPENDITURES

• Adjust project charges per County Council	\$127,500
• Increase Transfer to Enterprise Fund for Bladensburg Marina	\$340,183
• To adjust reserve level in accordance with the Commission's policy of maintaining a reserve balance that is at least 5% of the Fund's operating expenditures.	\$23,400
TOTAL	\$491,083

Approved FY 2022 Recreation Fund \$102,910,958

PARK FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Property Taxes	\$170,630,100	\$250,400	\$170,880,500
Intergovernmental	\$542,177	-	\$542,177
Sales/Service Charges	76,100	(5,200)	70,900
Interest - Operating	2,000,000	-	2,000,000
Transfer from Capital Projects Fund	1,000,000	-	1,000,000
Rentals/Concessions	2,052,335	(46,000)	2,006,335
Miscellaneous Revenue	623,500	(10,000)	613,500
Designated Fund Balance	<u>3,479,667</u>	<u>(354,758)</u>	<u>3,124,909</u>
TOTAL REVENUES	\$180,403,879	(\$165,558)	\$180,238,321
Real Assessable Base (in Billions)	99.601	0.058	99.659
Pers & Oper. Real Assess Base (in Billions)	3.077	0.040	3.117
Real Property Tax Rate (in cents)	15.94	0.00	15.94
Pers & Oper. Real Tax Rate (in cents)	39.85	0.00	39.85
EXPENDITURE SUMMARY:			
Operating Divisions	\$123,245,627	(\$270,158)	\$122,975,469
Non-Departmental	8,935,875	112,500	9,048,375
Transfer to Debt Service Fund	13,063,277		13,063,277
Transfer to Capital Projects Fund	28,550,000		28,550,000
Reserve	<u>6,609,100</u>	<u>(7,900)</u>	<u>6,601,200</u>
TOTAL EXPENDITURES	\$180,403,879	(\$165,558)	\$180,238,321

PARK FUND
REVENUE AND EXPENDITURE ADJUSTMENT SUMMARY

REVENUES

• Increase property tax revenue as a result of an increase in the assessable base estimates, based on March 2021 State Department of Assessment and Taxation (SDAT) Reports.	\$250,400
• Decrease operating revenues associated with Bladensburg Mariana; transferred to the Enterprise Fund.	(61,200)
• Decrease Designated Fund Balance needed to bring the Fund's revenues and expenditures back into balance.	(\$354,758)
TOTAL	(\$165,558)

EXPENDITURES

• Adjust project charges per County Council	\$112,500
• Decrease operating expenditures associated with Bladensburg Marina; transferred to the Enterprise Fund	(\$401,383)
• Increase Support Services Support Services for continuation of rental of EOB office space for the ITC Division.	\$131,225
• To adjust reserve level in accordance with the Commission's policy of maintaining a reserve balance that is at least 5% of the Fund's operating expenditures.	(\$7,900)
TOTAL	(\$165,558)

Approved FY 2022 Park Fund **\$180,238,321**

ENTERPRISE FUND

	PROPOSED	NET	ADOPTED
	FY 2022	ADJUSTMENTS	FY 2022
REVENUE AS TO SOURCE:			
Transfers/Subsidies	\$10,682,497	\$340,183	\$11,022,680
Fees and Charges	4,387,600	5,200	4,392,800
Concessions/Rentals	2,250,960	46,000	2,296,960
Merchandise Sales	1,960,000	-	1,960,000
Interest	200,000	-	200,000
Miscellaneous Revenue	<u>0</u>	<u>10,000</u>	<u>10,000</u>
TOTAL REVENUES	\$19,481,057	\$401,383	\$19,882,440
EXPENDITURE SUMMARY:			
Personnel Services	\$12,248,545	\$226,383	\$12,474,928
Other Services and Charges	3,750,815	95,400	3,846,215
Supplies and Materials	1,552,030	79,600	1,631,630
Goods for Resale	1,376,304	-	1,376,304
Chargebacks (Alloc.)	281,563	-	281,563
Capital Outlay	<u>271,800</u>	<u>-</u>	<u>271,800</u>
TOTAL EXPENDITURES	\$19,481,057	\$401,383	\$19,882,440
Revenues Over (Under) Expenditures	\$0	\$0	\$0

ADVANCE LAND ACQUISITION DEBT SERVICE FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Property Taxes	\$0	\$0	\$0
Prior Year Fund Balance	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0
Real Assessable Base (in Billions)	106.412	0.062	106.474
Pers & Oper. Real Assess Base (in Billions)	3.287	0.044	3.331
Real Property Tax Rate (in cents)	0.00	0.00	0.00
Pers & Oper. Real Tax Rate (in cents)	0.00	0.00	0.00
EXPENDITURE SUMMARY:			
Debt Service	0	0	0
Contribution to Revolving Fund	0	0	0
Administrative Expenses	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$0	\$0	\$0

ADVANCE LAND ACQUISITION REVOLVING FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Interest on Investments	\$0	\$0	\$0
Contribution from Debt Service Fund	0	0	0
Fund Balance	<u>304,715</u>	<u>0</u>	<u>304,715</u>
TOTAL REVENUES	\$304,715	\$0	\$304,715
EXPENDITURE SUMMARY:			
Land Purchases	\$304,715	\$0	\$304,715
TOTAL EXPENDITURES	\$304,715	\$0	\$304,715

PARK DEBT SERVICE FUND

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Transfer from Park Fund	\$13,063,277	\$0	\$13,063,277
Premiums on Bonds Issued	\$225,000		\$225,000
TOTAL REVENUES	\$13,288,277	\$0	\$13,288,277
EXPENDITURE SUMMARY:			
Debt Service	\$13,288,277	\$0	\$13,288,277
TOTAL EXPENDITURES	\$13,288,277	\$0	\$13,288,277

SPECIAL REVENUE FUNDS

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Rentals/Concessions	\$786,618	\$0	\$786,618
Sales	73,600	0	73,600
Fees	4,731,769	0	4,731,769
Interest	105,500	0	105,500
Other Revenues	157,218	0	157,218
Intergovernmental	950,000	0	950,000
Appropriated Fund Balance	<u>14,500</u>	<u>0</u>	<u>14,500</u>
TOTAL REVENUES	\$6,819,205	\$0	\$6,819,205
EXPENDITURE SUMMARY:			
Personnel Services	\$4,210,160	\$0	\$4,210,160
Supplies and Materials	1,154,405	0	1,154,405
Other Services & Charges	1,284,656	0	1,284,656
Capital Outlay	24,100	0	24,100
Chargebacks	145,884	0	145,884
Transfer to Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$6,819,205	\$0	\$6,819,205

OTHER FUNDS

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
REVENUE AS TO SOURCE:			
Risk Management Internal Service Fund	\$4,754,100	\$0	\$4,754,100
Capital Equipment Internal Service Fund	166,250	0	166,250
CIO & IT Initiatives Internal Service Fund	<u>3,715,956</u>	<u>0</u>	<u>3,715,956</u>
TOTAL REVENUES	\$8,636,306	\$0	\$8,636,306
EXPENDITURE SUMMARY:			
Risk Management Internal Service Fund	\$5,081,313	\$0	\$5,081,313
Capital Equipment Internal Service Fund	153,804	0	153,804
CIO & IT Initiatives Internal Service Fund	<u>3,609,371</u>	<u>0</u>	<u>3,609,371</u>
TOTAL EXPENDITURES	\$8,844,488	\$0	\$8,844,488

PROJECT CHARGES & PROGRAM SUPPORT

The following transfers and program support items are included in the budgets of the respective funds, and should be targeted in the proposed budget to the programs and facilities specified below.

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
Administration Fund			
Commissioners' Office:			
Council Planning & Zoning Function	\$1,137,300	\$150,000	\$1,287,300
Total - Commissioners' Office	\$1,137,300	\$150,000	\$1,287,300
Planning Department:			
Council Planning Position	\$150,000	(\$150,000)	\$0
People's Zoning Counsel	250,000		250,000
Zoning Enforcement Unit	1,537,099		1,537,099
Water & Sewer Planning Unit	155,300		155,300
GIS Program	340,500		340,500
Tax Collection Fee	34,400		34,400
Economic Development Corp	65,000		65,000
DPPE Permits & Inspections	376,200		376,200
DPW&T Engineering, Inspect & Permits	205,600		205,600
Redevelopment Authority	544,000		544,000
EDC General Plan Goals	250,400		250,400
Total - Planning Department	\$3,908,499	(\$150,000)	\$3,758,499
Total - Administration Fund	\$5,045,799	\$0	\$5,045,799
Park Fund			
City of Bowie, Allen Pond Maintenance	\$115,000		\$115,000
Huntington City Community Development Corporation	0	112,500	112,500
Patuxent River 4-H Center Foundation, Inc	34,300		34,300
Earth Reports, Inc (DBA Patuxent Riverkeepers)	15,000		15,000
PGCC - Park Police/Security/Pool	300,000		300,000
Total - Park Fund	\$464,300	\$112,500	\$576,800
Recreation Fund			
100 Black Men of Prince George's County, Inc	\$25,000		\$25,000
World Arts Focus, Inc	98,000		98,000
Allentown Boys' and Girls' Club, Inc	10,000		10,000
Alliance for Innovation in Education, Inc	0	15,000	15,000
Anacostia Trails Heritage Area, Inc	40,000		40,000
Anacostia Watershed Society, Inc	50,000	20,000	70,000
Art Works Studio School, Inc	35,000		35,000
Beltsville-Adelphi Boys and Girls Club, Inc	7,500		7,500
Camp Springs Boys' and Girls' Club, Inc	10,000	(10,000)	0
Cherry Lane Boxing and Youth Fitness, Inc	10,000		10,000
City of College Park - Recreational Programming	50,000		50,000
City of College Park, Youth & Family Services	30,000		30,000
City of Greenbelt, After School Arts	15,000		15,000
City of Greenbelt, Recreation Services	70,000		70,000
City of Greenbelt, Therapeutic Program	15,000		15,000
City of Hyattsville (Recreation Services)	19,000		19,000
City of Laurel Parks Department	10,000		10,000
City of Laurel Senior Services	55,000		55,000
City of Laurel, Anderson & Murphy CC	22,000		22,000
Clinton Boys and Girls Club, Inc	0	10,000	10,000
Coalition For African Americans In The Performing Arts Incorporated	20,000		20,000
College Park Arts Exchange, Inc	5,000		5,000
College Park Boys and Girls Club, Inc	7,500	(7,500)	0
Forestville Boys and Girls Club of Prince George's County Maryland, Inc	25,000	10,000	35,000
Fort Washington Area Recreation Council, Inc	10,000	(10,000)	0
Fort Washington Pool Association, Inc	0	10,000	10,000
Gateway Community Development Corporation (previously listed as Gateway Arts Program)	45,000		45,000
Girl Scout Council of the Nation's Capital	10,000		10,000

PROJECT CHARGES & PROGRAM SUPPORT, cont'd

	PROPOSED FY 2022	NET ADJUSTMENTS	ADOPTED FY 2022
Recreation Fund			
Glenarden-Ardmore Boys and Girls Club, Inc	15,000	5,000	20,000
Glenarden Track Club, Inc	20,000		20,000
The Global Air Drone Academy, Inc	0	15,000	15,000
Greater Laurel United Soccer Club, Inc	5,000		5,000
Greenbelt Aquatics & Fitness Center	110,000		110,000
Greenbelt Community Center	50,000		50,000
The Ivy Community Charities of Prince George's County, Inc	10,000		10,000
Junior Achievement of Greater Washington	20,000		20,000
Kentland Boxing Association Inc	5,000		5,000
Kettering-Largo- Mitchellville Boys & Girls Club, Inc	20,000	10,000	30,000
Lake Arbor Foundation, Inc	175,000		175,000
Lanham Boys and Girls Club	25,000		25,000
Latin American Youth Center, Inc	40,000		40,000
Laurel Boys & Girls Club, Inc	50,000	5,000	55,000
Laurel Historical Society, Inc	22,500	7,500	30,000
Laurel Little League, Inc	5,000		5,000
Laurel Stallions	5,000	(5,000)	0
Making a New United People, Inc	25,000		25,000
Maryland Cheer Chargers	10,000	(10,000)	0
Maryland Buccaneers Youth Club Co	0	10,000	10,000
Marlboro Boys' and Girls' Club, Inc	0	10,000	10,000
Mentoring Through Athletics Inc	0	10,000	10,000
Millwood-Waterford Citizens Association, Inc	10,000		10,000
Oxon Hill Boys and Girls Club, Inc	7,500	2,500	10,000
Oxon Hill High School Instrumental Music Department Boosters, Inc	0	15,000	15,000
Oxon Hill Recreation Club Inc	0	15,000	15,000
Palmer Park/Landover Boys and Girls, Inc	20,000		20,000
Palmer Park Smash Corporation	10,000		10,000
PGCC - Outreach, Facilities, etc	300,000		300,000
PGCC Team Builders Program	100,000		100,000
Pi Upsilon Lambda Charitable Foundation Inc	3,750		3,750
Prince George's African-American Museum and Cultural Center at North Brentwood, Inc	25,000		25,000
Prince George's Arts and Humanities Council, Inc	120,000		120,000
Prince George's Philharmonic, Inc	100,000		100,000
Prince George's Pride Lacrosse, Inc	25,000		25,000
Prince George's Tennis and Education Foundation, Inc	30,000		30,000
Prince George's Youth Lacrosse	25,000	(25,000)	0
Pyramid Atlantic Inc	30,000		30,000
SAFE0 Incorporated A/K/A Student Athletes For Educational Opportunities	10,000	10,000	20,000
Tantallon Community Players, Inc	0	15,000	15,000
Theresa Banks Swim Club, Inc	20,000		20,000
The Training Source, Inc (previously listed as Seat Pleasant Leadership Development Program)	85,000		85,000
University of Maryland Cooperative Extension Service (4H)	208,600		208,600
White Rose Foundation, Inc	10,000		10,000
World Wide Community, Inc	25,000		25,000
In Reach, Incorporated	50,000		50,000
Youth Services Programming, City of Laurel	30,000		30,000
End Time Harvest Ministries, Inc (previously listed as Youth Wellness Leadership Institute)	50,000		50,000
Total - Recreation Fund	\$2,601,350	\$127,500	\$2,728,850
Total - All Tax Supported Funds	\$8,111,449	\$240,000	\$8,351,449

Approved FY22 - FY27 CIP (\$000)		FY22 Funding Source											
			1	2	3	4	5						
SBP Project ID	PROJECT NAME	TOTAL FY22	FY22 Funding Source POS	FY22 Funding Source PAYGO	FY22 Funding Source BOND	FY22 Funding Source GRANTS	FY22 Funding Source DEV/ OTH	TOTAL FY23	TOTAL FY24	TOTAL FY25	TOTAL FY26	TOTAL FY27	6 YR Total
4.99.0222	Countywide Local Park Acquisition	4,402	3,402		1,000			1,000	1,000	1,000	1,000	1,000	9,402
4.99.0227	Historic Agricultural Resources Preservation	1,000		1,000				1,000	1,000	1,000	1,000	1,000	6,000
4.99.0239	Regional/Stream Valley Park Acquisition	4,402	3,402		1,000			1,000	1,000	1,000	1,000	1,000	9,402
4.99.0218	Aquatic Infrastructure Maintenance Fund	0						1,000	1,000	1,000	1,000	1,000	5,000
4.99.0219	Arts in Public Spaces	250		250				250	250	250	250	250	1,500
4.99.0262	Boat Landings	175		175				-	-	-	-	-	175
4.99.0030	Central Avenue Connector Trail	19,000		7,500		11,500		-	-	-	-	-	19,000
4.99.0046	Deerfield Run Community Center	11,100		5,000	6,100			-	-	-	-	-	11,100
4.99.0056	Fairland Renovation	2,000			2,000			-	-	-	-	-	2,000
4.99.0225	Geographical Information Systems	30					30	-	-	-	-	-	30
4.99.0067	Glenn Dale Hospital Site	2,000		2,000				-	-	-	-	-	2,000
4.99.0192	Henson Creek Golf Course Plan and Renovation	200				200		-	-	-	-	-	200
4.99.0076	Herbert Wells Ice Skating Center - Rink Enclosure	1,500		1,500				-	-	-	-	-	1,500
4.99.0078	Heurich Park - Turf Field Replacement	650			650			-	-	-	-	-	650
4.99.0228	Historic Property Preservation Fund	0						1,000	1,000	1,000	1,000	1,000	5,000
4.99.0230	Infrastructure Improvement Fund	7,000		7,000				6,000	6,000	6,000	6,000	6,000	37,000
4.99.0265	Oxon Run Trail - Rehab & Extension in Forest Heights	200		200				-	-	-	-	-	200
4.99.0119	Peace Cross Historic Site	800		480		320		-	-	-	-	-	800
4.99.0236	Playground Equipment Replacement	3,000		3,000				2,000	2,000	2,000	2,000	2,000	13,000
4.99.0200	Prince George's Sports & Learning Complex - Field House Track Replacement	0						1,000	-	-	-	-	1,000
4.99.0128	Prince George's Sports and Learning Complex Aquatics	1,500		1,500				-	-	-	-	-	1,500
4.99.0131	Prince George's Sports and Learning Complex lights on throwing fields	0						400	-	-	-	-	400
4.99.0134	Prince George's Sports and Learning Complex turf field replacement	650		650				-	-	-	-	-	650
4.99.0260	Prince George's Stadium	2,000			1,500	500		-	-	-	-	-	2,000
4.99.0238	Recreation Facility Planning	1,500		1,500				5,800	14,000	14,000	14,750	14,750	64,800
4.99.0149	Rollingcrest/Chillum Community Center	3,000		3,000				-	-	-	-	-	3,000
4.99.0155	Show Place Area - Banquet and Suite Renovation	0						300	-	-	-	-	300
4.99.0163	Storm Water Infrastructure - Prince George's Sports and Learning Complex	1,795		445	1,350			-	-	-	-	-	1,795
4.99.0245	Stream Restoration / SWM Retrofit	1,000		1,000				1,000	1,000	1,000	1,000	1,000	6,000
4.99.0248	Trail Development Fund	1,000		1,000				1,000	2,000	2,000	2,000	2,000	10,000
4.99.0175	Walker Mill Regional Park - North	2,000			2,000			6,000	-	-	-	-	8,000
4.99.0181	Westphalia Central Park	2,000					2,000	-	-	-	-	-	2,000
4.99.0213	Wilmer's Park - Master Plan	0						-	-	750	-	-	750
4.99.0267	Amphitheater Design and Construction	11,000				11,000		-	-	-	-	-	11,000
4.99.0268	Lake Arbor Golf Course	1,000				1,000		-	-	-	-	-	1,000
4.99.0271	Gunpowder Golf Course	200		200				100	-	-	-	-	300
4.99.0272	Dueling Creek Heritage Trail	150		150				500	-	-	-	-	650

Approved FY22 - FY27 CIP (\$000)		FY22 Funding Source											
			1	2	3	4	5						
SBP Project ID	PROJECT NAME	TOTAL FY22	FY22 Funding Source POS	FY22 Funding Source PAYGO	FY22 Funding Source BOND	FY22 Funding Source GRANTS	FY22 Funding Source DEV/ OTH	TOTAL FY23	TOTAL FY24	TOTAL FY25	TOTAL FY26	TOTAL FY27	6 YR Total
4.99.0273	Riverdale Hiker/Biker Trail	1,000				1,000		-	-	-	-	-	1,000
4.99.0275	Tucker Road Ice Rink - Marquee	100				100		-	-	-	-	-	100
4.99.0274	Cosca Regional Park - Master Plan Implementation	0						4,500	-	-	-	-	4,500
4.99.0276	Amphitheater Operations	0						-	-	-	-	-	0
4.99.0277	Henson Creek Trail and Stream Restoration	0						4,000	-	-	-	-	4,000
4.99.0278	Glenn Dale Hospital Area Master Park Development Plan	1,000		1,000				-	-	-	-	-	1,000
	Total	88,603	6,803	38,550	15,600	25,620	2,030	37,850	30,250	31,000	31,000	31,000	249,703