

Non-Departmental

MISSION AND SERVICES

Non-Departmental is used to manage resources and indirect costs for activities that are not specifically associated with one department or agency. The Office of Management and Budget (OMB) has the primary responsibility for the activity in Non-Departmental. OMB collaborates with the Office of the County Executive, the Legislative Branch, the Office of Finance and the Office of Central Services to plan and direct Non-Departmental transactions.

STRUCTURE

There are four primary areas in Non-Departmental: Debt Service, Grants and Transfers, Operational Expenditures and Contingency.

- Debt Service – manages the County's debt issuance plan and monitors related principal and interest payments.
- Grants and Transfers – administers County contributions to various community organizations, Community Television, Economic Development Corporation, Financial Services Corporation, Employ Prince George's and the Experience Prince George's. It also provides transfers to various capital improvement projects.
- Operational Expenditures – manages operational transactions that are not agency specific including office space and utilities, special compliance efforts, retiree benefits, equipment leases and special lease obligations including the Regional Medical Center.
- Contingency – provides resources for costs related to unsettled collective bargaining agreements, designated operating activities and unanticipated employee separation costs.

FY 2021 KEY NOTATIONS

- Distributed over \$8.8 million to community-based organizations for various programs serving County residents.
- Funding provided opportunities for County youth to participate in career development, life-training skills and summer employment opportunities.
- Allocated \$3.5 million of grant support to County Development Disabilities Administration (DDA) Service providers.

FY 2022 FISCAL OVERVIEW

- \$6.7 million allocated for grants to community organizations.
- \$29.9 million to address resource levels for retiree life and health benefits.
- \$8.9 million for operating costs associated with the speed camera program and other fine programs.
- \$11.1 million for transfers to the Capital Improvement Program (CIP).
- \$7.9 million provided to the County's economic development and tourism agencies.
- \$1.5 million for Youth Employment Program to support jobs for County youth.

FY 2022 BUDGET SUMMARY

The FY 2022 approved budget for Non-Departmental is \$353,559,600, an increase of \$43,088,400 or 13.9% over the FY 2021 approved budget.

NON-DEPARTMENTAL OVERVIEW

Category	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Debt Service	\$132,948,253	\$156,777,600	\$150,809,900	\$170,862,700	\$14,085,100	9.0%
Grants and Transfers	63,146,185	31,425,900	33,293,800	42,422,500	10,996,600	35.0%
Operational Expenditures	130,583,112	122,267,700	120,839,600	126,474,400	4,206,700	3.4%
Contingency	-	-	-	13,800,000	13,800,000	0.0%
Total	\$326,677,550	\$310,471,200	\$304,943,300	\$353,559,600	\$43,088,400	13.9%

Reconciliation from Prior Year

	Expenditures
FY 2021 Approved Budget	\$310,471,200
Increase Cost: Debt Service — Increase in cost to reflect principal and interest payments for current outstanding debt and anticipated cost related to FY 2021 Bond sale	\$14,085,100
Increase Cost: Contingencies — Increase in cost to reflect potential countywide salary improvements	13,800,000
Increase Cost: Grants and Transfers — Increase in the Transfers to the Capital Improvement Program for the MD 210 project, Board of Education projects and PAYGO funds allocated for the Redevelopment Authority (Glenarden Apartments Redevelopment, Commercial Facade Improvement Program)	10,185,600
Increase Cost: Operational Expenditures — Increase to debt payment costs related to various equipment lease transactions	1,460,300
Increase Cost: Operational Expenditures — Increase in the Other Leases to align with anticipated costs for county office space requirements and economic development projects	923,500
Increase Cost: Operational Expenditures — Increase in the Automated Programs and to align with the anticipated costs for speed camera, red light camera and false alarm programs	522,800
Increase Cost: Grants and Transfers — Increase in the Transfers to Other Funds category to reflect a transfer to the Housing Investment Trust Fund	500,000
Increase Cost: Grants and Transfers — Increase in Other Payments to provide funding for Re-entry Employment Reimbursement Program	500,000
Increase Cost: Operational Expenditures — Increase funding for the Summer Youth Employment Program	500,000
Increase Cost: Operational Expenditures — Provide funding for the implementation of the Police Taskforce recommendations	500,000
Increase Cost: Grants and Transfers — Increase in Other Payments for various VLT funded programs	375,000
Increase Cost: Grants and Transfers — Increase in the Other Payments category to align with the anticipated costs for Local Development Council - Community Impact Grants	250,000
Increase Cost: Grants and Transfers — Increase in Other Payments for additional funding for Development Disability Administration (DDA) Grant	250,000

Reconciliation from Prior Year *(continued)*

	Expenditures
Decrease Cost: Operational Expenditures — Increase in the budget for postage to align with anticipated costs	200,000
Increase Cost: Grants and Transfers — Increase in Other Payments for conference and consultant to support Latino and Purple Line Corridor businesses	150,000
Increase Cost: Grants and Transfers — Increase in Other Payments for re-entry services	100,000
Increase Cost: Grants and Transfers — Increase in the budget for memberships to align with anticipated costs	76,500
Increase Cost: Grants and Transfers — Increase in budget for mosquito control to align with anticipated costs	44,100
Increase Cost: Operational Expenditures — Increase in the Miscellaneous Expenses category to align with anticipated costs for professional service contracts and fiscal agent fees	39,100
Decrease Cost: Grants and Transfers — Decrease in the County grant for Employ Prince George's	(18,600)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Prince George's Community Television	(91,400)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Financial Services Corporation	(108,300)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Experience Prince George's	(112,500)
Decrease Cost: Grants and Transfers — Decrease in funding for various grants allotted to community organizations	(175,000)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Economic Development Corporation	(258,600)
Decrease Cost: Grants and Transfers — Decrease in the County debt service payments related to Dimensions Healthcare	(670,200)
FY 2022 Approved Budget	\$353,559,600

DEBT SERVICE

Principal

Debt Service	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Approved	Estimate	Approved	Amount (\$)	Percent (%)
PRINCIPAL						
Schools (GOB's)	\$44,506,072	\$48,809,800	\$49,981,700	\$57,780,200	\$8,970,400	18.4%
Schools (Q-bonds)	3,149,680	3,149,700	3,149,700	3,149,700	0	0.0%
Mass Transit	853,662	837,600	847,600	851,600	14,000	1.7%
Roads (GOB's)	32,600,113	34,922,100	35,542,200	36,330,000	1,407,900	4.0%
Public Buildings	21,118,887	24,073,700	24,314,000	21,717,700	(2,356,000)	-9.8%
Fire	3,816,865	4,390,300	4,481,900	4,240,900	(149,400)	-3.4%
Community College	5,783,354	6,532,300	6,578,800	7,099,200	566,900	8.7%
Correctional Facilities	3,211,636	3,611,800	3,705,800	3,471,800	(140,000)	-3.9%
Library	5,339,965	5,710,600	5,774,800	6,116,800	406,200	7.1%
Health	586,169	642,100	652,700	1,214,200	572,100	89.1%
Police	2,902,963	3,389,400	3,545,300	4,768,700	1,379,300	40.7%
Hospital	-	-	-	-	-	0.0%
Local Government Insurance Trust (LGIT) Debt	-	-	-	-	-	0.0%
Current Year Bond Sale	-	5,017,700	-	0	(5,017,700)	-100.0%
Sinking Fund Payments	-	-	-	-	-	0.0%
Total	\$123,869,366	\$141,087,100	\$138,574,500	\$146,740,800	\$5,653,700	4.0%

Note: Numbers may not add due to rounding. MILA debt is accounted for in State Debt Assumption Payments, rather than in debt service in the Comprehensive Annual Financial Report (CAFR).

Interest

Debt Service	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Approved	Estimate	Approved	Amount (\$)	Percent (%)
INTEREST AND SERVICE CHARGES						
Schools - General Obligation Bonds (GOB's)	\$25,855,123	\$25,386,800	\$26,779,000	\$26,505,400	\$1,118,600	4.4%
Mass Transit	195,360	158,300	146,800	110,700	(47,600)	-30.1%
Roads (GOB's)	18,337,431	17,490,400	17,128,600	16,147,200	(1,343,200)	-7.7%
Public Buildings	13,399,321	13,390,300	13,584,600	13,527,700	137,400	1.0%
Fire	2,312,248	2,342,000	2,333,500	2,324,400	(17,600)	-0.8%
Community College	5,523,736	5,257,500	5,201,900	4,876,800	(380,700)	-7.2%
Correctional Facilities	2,162,459	2,099,800	1,929,500	1,817,200	(282,600)	-13.5%
Library	3,416,663	3,229,100	3,340,800	3,231,100	2,000	0.1%
Health	464,107	442,800	1,014,000	1,392,600	949,800	214.5%
Police	2,999,399	2,919,000	3,092,700	3,166,800	247,800	8.5%
Hospital	-	-	-	-	-	0.0%
Local Government Insurance Trust (LGIT) Debt	-	-	-	-	-	0.0%
Current Year Bond Sale/Refinancing	-	8,078,200	-	7,925,200	(153,000)	-1.9%
Service Charges	2,306	-	-	-	-	0.0%
Total Interest and Service Charges	\$74,668,153	\$80,794,200	\$74,551,400	\$81,025,100	\$230,900	0.3%
Principal	\$123,869,366	\$141,087,100	\$138,574,500	\$146,740,800	\$5,653,700	4.0%
TOTAL PRINCIPAL, INTEREST AND SERVICE CHARGES						
	\$198,537,519	\$221,881,300	\$213,125,900	\$227,765,900	\$5,884,600	2.7%
Less:						
Mass Transit	(\$1,049,023)	(\$995,900)	(\$994,400)	(\$962,200)	\$33,700	-3.4%
School Surcharge	(\$38,940,403)	(41,212,300)	(43,025,800)	(45,912,500)	(4,700,200)	11.4%
Telecommunications Tax Supported School Projects	(\$2,844,150)	(2,729,400)	(2,729,400)	(2,433,300)	296,100	-10.8%
IRS Subsidy	(\$2,383,041)	(2,366,100)	(908,700)	(1,114,100)	1,252,000	-52.9%
Bond Premiums	(\$20,372,649)	(17,800,000)	(14,657,700)	(6,481,100)	11,318,900	-63.6%
Unspent Bond Proceeds	-	-	-	-	-	0.0%
SubTotal	(\$65,589,266)	\$ (65,103,700)	(\$62,316,000)	\$ (56,903,200)	\$ 8,200,500	-12.6%
Total Expenditures - Net County Debt	\$132,948,253	\$156,777,600	\$150,809,900	\$170,862,700	\$14,085,100	9.0%

Note: Numbers may not add due to rounding. MILA debt is accounted for in State Debt Assumption Payments.

FY 2022 Debt Issuance Plan

Prince George's County plans to issue new general obligation bonds of approximately \$267.5 million in the FY 2022. The main factor behind the debt issuance continues to be the construction of public schools, followed by road repair and roadway enhancements. The County's current bond rating is AAA by all major bond rating agencies.

Outstanding General Fund Direct Debt

Direct Debt is debt incurred by Prince George's County government in its own name. The gross outstanding general fund debt, the amount that would be due if 100% of the principal were due on June 30, includes the County's general obligation bonds, Revenue Authority revenue bonds and Maryland Local Government Insurance Trust obligations issued for self insurance liability funding.

Net Direct Debt is gross debt less (1) gross debt payable primarily from user charges or other identified debt-supporting revenue streams and (2) gross debt reimbursable from the State of Maryland. This represents total direct debt excluding self-supporting debt. On June 30, 2017, the County's outstanding net direct debt totaled \$898.0 million; on June 30, 2018, it

was \$1,384.7 million; on June 30, 2019, it was \$1,500.1 million; and on June 30, 2020, it increased to \$1,530.2 million. These figures exclude overlapping debt of the Industrial Development Authority (IDA) Lease Revenue Bonds.

Overlapping Debt

In addition to the direct debt, the County has formally agreed to pay the Industrial Development Authority of Prince George's County for the payments due on lease revenue bonds through annual lease payments. The Authority uses the lease payments made by the County to retire its outstanding debt. Most of the proceeds of the debt issued by the Authority were used to build the Prince George's County Courthouse in Upper Marlboro. On June 30, 2018, the County had no outstanding general fund net overlapping debt, this was a decrease of \$40.0 million. In FY 2019, the Revenue Authority assumed responsibility for all IDA assets and liabilities, including the refinancing of all outstanding debt. As authorized by CR-69-2017, the IDA will be terminated upon the extinguishing of all IDA obligations. Therefore, the County started remitting payments to the Revenue Authority in FY 2019.

NET TAX-SUPPORTED GENERAL FUND DEBT

(millions \$'s)

	Actual 6/30/2018	Actual 6/30/2019	Actual 6/30/2019
Net Direct Debt	\$ 1,384.7	\$ 1,500.1	\$ 1,530.2
Overlapping Debt	0.0	0.0	0.0
TOTAL	\$1,384.7	\$1,500.1	\$1,530.2
ANNUAL GROWTH	\$ 446.7	\$ 115.4	\$ 30.1

SOURCE:

FY 2018: CAFR for the Year Ending June 30, 2018, Prince George's County, Maryland, Page 171 (Table 14)

FY 2019: CAFR for the Year Ending June 30, 2019, Prince George's County, Maryland, Page 171 (Table 14)

FY 2020: CAFR for the Year Ending June 30, 2020, Prince George's County, Maryland, Page 171 (Table 14)

Self-Supporting Direct Debt (millions)

	6/30/2018	6/30/2019	6/30/ 2020
General Obligation Bonds:			
Mass Transit Debt-Washington Suburban Transit Commission (WSTC)	\$ 6.1	\$ 5.3	\$ 4.5
Stormwater Management	236.7	292.9	314.5
County Solid Waste Management Bonds	46.0	43.7	58.6
School Facilities Supported by School Surcharge	339.1	383.4	428.7
School Facilities Supported by Telecommunications Tax	16.7	14.5	12.2
Revenue Bonds:			
Solid Waste Management System	0.0	0.0	0.0
Total Self-Supporting Debt	\$ 644.7	\$ 739.8	\$ 818.5

SELF-SUPPORTING DEBT are portions of the gross direct debt that are not dependent on County tax revenues. Self supporting outstanding debt, including debt that is repaid solely from the County's share of certain State collected taxes and user charges, is detailed below:

SOURCE:

FY 2019: CAFR for the Year Ending June 30, 2019, Prince George's County, Maryland, Page 171 (Table 14).

FY 2020: CAFR for the Year Ending June 30, 2020, Prince George's County, Maryland, Page 171 (Table 14).

Debt Service and Other Payments

When debt is issued, the County is given a debt service payment schedule similar to amortization payments provided to a citizen when funds are borrowed to purchase a home or a car. The County is required to budget annually for the payment of principal and interest due on the amount of debt that it has incurred along with the annual premium payments and lease payments described under "Other Obligations". (Revenue Authority debt and certain other lease payments are shown under Other Non Departmental.)

From time to time, the County reviews its debt to see if it should restructure or refinance the debt to minimize its cost or to maximize cash flow requirements. A similar technique is used by the taxpayer who refinances his or her mortgage when interest rates are lowered, resulting in a reduced monthly payment. Alternatively, the taxpayer may choose the lower interest rate and opt for

the same monthly payment and thus pay off his or her debt much quicker.

In general, the County is obligated for its first payment of interest six months after debt is issued; the first payment of principal is due twelve months after the debt is issued.

Recoveries

Portions of the debt and obligations related to mass transit are retired through dedicated tax levies. In addition, the County receives certain payments by the State of Maryland for a portion of the Industrial Development Authority (IDA) lease payments. Starting from FY 2001, school surcharge revenues have been used to offset part of the cost of new school construction. Starting in FY 2007, part of the telecommunications tax revenues that are set aside each year in a separate capital project fund have been used to support school construction bonds.

Debt Service General Fund Sources

Highway User Revenue is allocated between the Highway Maintenance Division in the Department of Public Works and Transportation and debt service for roads.

Debt Levels

The County's Net Direct Debt has grown due to the rising needs for capital projects, in particular school construction. The County plans to keep its debt levels below its self-imposed and statutory limits.

Fiscal Year	Population	Assessed Value	Net Direct Debt	% of Net Direct Debt to Assessed Value	Net Direct Debt Per Capita	Debt Service as a % of General Fund Expenditures
2020	909,327	\$ 102,527,101,300	\$ 1,530,187,259	1.5%	1,683	3.8%
2019	913,508	\$ 97,534,897,800	\$ 1,500,063,335	1.5%	1,642	4.0%
2018	911,685	\$ 92,548,040,600	\$ 1,384,752,682	1.5%	1,519	3.2%
2017	909,865	\$ 86,941,639,900	\$ 898,012,035	1.0%	987	3.4%
2016	908,049	\$ 80,392,825,800	\$ 968,882,035	1.2%	1,067	3.2%
		\$				
2015	909,535	74,172,798,186	\$ 944,926,424	1.3%	1,039	3.4%
2014	904,430	\$ 73,425,415,435	\$ 844,289,449	1.1%	934	3.3%
2013	890,081	\$ 75,993,572,331	\$ 899,514,499	1.2%	1,011	3.1%
2012	881,138	\$ 82,964,524,909	\$ 714,695,331	0.9%	811	3.4%
2011	874,045	\$ 95,135,150,806	\$ 714,419,526	0.8%	817	3.8%
2010	865,705	\$ 96,054,707,346	\$ 705,280,978	0.7%	815	3.4%
2009	834,560	\$ 85,155,247,625	\$ 704,467,333	0.8%	844	2.7%
2008	830,514	\$ 72,900,955,419	\$ 782,927,125	1.1%	943	2.9%
2007	832,699	\$ 60,716,650,060	\$ 759,188,646	1.3%	912	3.3%
2006	836,644	\$ 52,277,304,579	\$ 709,848,849	1.4%	848	3.2%
2005	840,513	\$ 46,612,628,987	\$ 686,662,549	1.5%	817	3.7%
2004	836,103	\$ 43,066,687,540	\$ 661,141,076	1.5%	791	3.8%

Notes:

- (1) Population estimates are from the U.S. Census Bureau, Population Estimates Branch. The fiscal year 2020 population estimate is from the American Communities Survey, U.S. Census Bureau for 2019.
- (2) Beginning in fiscal year 2002, real property assessed value in Maryland has been adjusted from approximately 40% of market value to full market value (100%) by the State Department of Assessments and Taxation. Personal property assessed value remains unchanged at full market value.
- (3) The amount of net direct debt represents the County's general obligation bonded debt - which excludes the Primary Government's Stormwater Management Enterprise Fund bonds paid with dedicated tax collections, Solid Waste Management System bonds repaid from user charges, debt for parks reimbursed by the joint venture M-NCPPC, debt for mass transit reimbursed by the WSTC (joint venture), debt for school facilities paid by school surcharge, and debt for school facilities funded by telecommunications tax - and includes Parking Authority's (component unit) bonded debt.

SOURCE: Office of Finance

GRANTS & TRANSFER PAYMENTS

Grants and Transfers	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Grants to Community Organizations	\$9,111,810	\$8,807,000	\$8,591,700	\$8,632,000	(\$175,000)	-2.0%
Required Payments	359,180	403,400	427,500	447,500	44,100	10.9%
Economic Development Corporation	3,915,700	3,997,700	3,997,700	3,739,100	(258,600)	-6.5%
Employ Prince George's	1,738,100	1,851,700	1,851,700	1,833,100	(18,600)	-1.0%
Financial Services Corporation	1,122,500	1,203,100	1,203,100	1,094,800	(108,300)	-9.0%
Prince George's Community Television	992,100	1,016,000	1,016,000	924,600	(91,400)	-9.0%
Experience Prince George's	1,341,400	1,341,400	1,341,400	1,228,900	(112,500)	-8.4%
Memberships	696,988	695,600	732,700	772,100	76,500	11.0%
Strategic Goals Initiative	794,908	500,000	1,407,000	500,000	-	0.0%
Dimensions Health Corporation	8,073,387	5,000,000	5,000,000	4,329,800	-	0.0%
Other Payments	4,776,766	5,672,700	5,672,700	7,297,700	1,625,000	28.6%
Transfers to Other Funds	-	-	-	500,000	500,000	0.0%
Transfers to Capital Improvement Program	30,223,345	937,300	2,052,300	11,122,900	10,185,600	1086.7%
Total Expenditures	\$63,146,185	\$31,425,900	\$33,293,800	\$42,422,500	\$10,996,600	35.0%

Grants to Community Organizations -- \$8,632,000

Funding supports a variety of community-based organizations serving County residents.

Required Payments -- \$447,500

Amounts shown here represent anticipated costs mandated by State or local legislation, regulation or contractual agreement.

Economic Development Corporation -- \$3,739,100

This funding supports the Economic Development Corporation, a non-profit organization that promotes economic development, neighborhood and business revitalization, workforce services and youth employment, while collaborating with the business community and other public entities.

Employ Prince George's Inc. -- \$1,833,100

This funding supports Employ Prince George's Inc., a non-profit organization that provides career and job readiness training as well as on-the-job work experience for county youth and adults, including dislocated workers. The program is funded primarily through the federal Workforce Innovation and Opportunity Act (WIOA) grant program.

Financial Services Corporation -- \$1,094,800

This funding supports the Financial Services Corporation, a non-profit corporation that provides non-traditional financing for small and minority-owned businesses in Prince George's County.

Prince George's Community Television -- \$924,600

Funding supports Community Television of Prince George's County Channels 76 and 70, the award-winning nonprofit cable access station.

Experience Princes George's -- \$1,228,900

This funding supports Experience Princes George's (formerly the Conference and Visitors Bureau), a promotional agency under contract with the County that assists in the implementation of the County's comprehensive economic and cultural development program. Additional funding per CB-077-2016 is provided for the County branding campaign to advertise and promote the County.

Memberships -- \$772,100

This funding represents the cost of the County's participation fees in various professional organizations.

Strategic Goals Initiative -- \$500,000

Funding will be utilized to further various County's initiatives.

Dimensions Healthcare System, Inc. -- \$4,329,800

These resources are designated to support the University of Maryland Medical System (formerly the Dimensions Healthcare System) in partnership with the State of Maryland. The budgeted funding reflects debt service costs related to the 2013 certificate of purchase refunding transaction. Debt payments will end in FY 2025

Other Payments -- \$7,297,700

Funding reflects local impact grant funds allocated to the County for public safety projects within 5 miles of Rosecroft Raceway (\$1,225,000) as well as a grant to support County developmental disability service providers (\$3,785,000). Additionally, the total includes a portion of the video lottery terminal (VLT) funds allocated for Local Development Council Community Impact Grants (\$750,000), the Workforce Development and Training Program (\$337,700), PGC Re-entry Employment Reimbursement Program (\$500,000), PGC Re-entry-wrap around services (\$400,000), Grants to the Excellence in Education Foundation (\$150,000) for student scholarships and conference and consultant to support Latino and Purple Line Corridor businesses.

Transfers to Other Funds -- \$500,000

This category reflects General Fund transfers to other County funds. This funding will be utilized as a transfer to the Housing Investment Trust Fund to support the Workforce Housing Gap Financing Program and the Down Payment and Closing Cost Assistance Program.

Transfers to Capital Improvement Program -- \$11,122,900

This category reflects General Funds allocated to capital improvement projects including, the Glenarden Apartment Redevelopment (\$2,000,000) and Commercial Facade Improvement Program (\$500,000) under the Redevelopment Authority; VLT - MD 210 Improvement (\$5,768,800); and VLT - Board of Education CIP projects (\$2,854,100).

OPERATIONAL EXPENDITURES

Operational Expenditures	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
General Fund Insurance	\$ 10,000,000	\$ 10,400,000	\$ 10,400,000	\$ 10,400,000	\$ -	0.0%
Judgments and Losses	714	200,000	200,000	200,000	-	0.0%
Postage	2,445,308	1,200,000	1,200,000	1,400,000	200,000	16.7%
Equipment Leases	20,400,047	25,214,000	24,159,900	26,674,300	1,460,300	5.8%
Other Leases	23,998,530	23,583,500	23,810,800	24,507,000	923,500	3.9%
Utilities	15,214,553	15,633,500	15,694,400	15,694,500	61,000	0.4%
Streetlight Electricity	1,759,323	2,700,000	2,700,000	2,700,000	-	0.0%
Traffic Signal Electricity	100,147	150,000	150,000	150,000	-	0.0%
Miscellaneous Expenses	6,963,417	6,543,500	6,672,500	7,082,600	539,100	8.2%
Youth Employment Program	6,701,555	1,000,000	1,000,000	1,500,000	500,000	50.0%
Automated Programs - Speed Camera, Red Light, False Alarm	7,168,980	8,411,600	7,620,400	8,934,400	522,800	6.2%
Comp Absences	83,432	-	-	-	-	0.0%
Deferred Compensation in Lieu of State Retirement	(150,704)	200,000	200,000	200,000	-	0.0%
Unemployment Insurance	475,000	475,000	475,000	475,000	-	0.0%
Retiree Life Benefits/Annuities	1,319,572	1,870,000	1,870,000	1,870,000	-	0.0%
Retiree Health Benefits	38,048,400	28,048,400	28,048,400	28,048,400	-	0.0%
SubTotal	\$ 134,528,274	\$ 125,629,500	\$ 124,201,400	\$ 129,836,200	\$ 4,206,700	3.3%
Expenditure Recoveries						
Leases/Utilities	\$ (3,190,368)	\$ (2,751,800)	\$ (2,751,800)	\$ (2,751,800)	-	0.0%
Postage	0	(10,000)	(10,000)	(10,000)	-	0.0%
Other	(754,795)	(600,000)	(600,000)	(600,000)	-	0.0%
SubTotal	\$ (3,945,163)	\$ (3,361,800)	\$ (3,361,800)	\$ (3,361,800)	\$ -	0.0%
Total	\$130,583,112	\$122,267,700	\$120,839,600	\$126,474,400	\$4,206,700	3.4%

General Fund Insurance (Self-Insurance Fund) -- \$10,400,000

General Fund Insurance is managed by the Risk Management Unit in the Office of Finance. It insures fire, casualty, automobile, and public losses. The Self-Insurance Fund is composed of the following governmental entities: the County, the Community College, the Memorial Library System, and the Board of Education. Contribution levels are based on the results of an annual actuarial study.

Judgments and Losses -- \$200,000

This appropriation represents contingent small claims payouts by the County.

Postage -- \$1,400,000

The postage appropriation for FY 2021 remains unchanged from the FY 2020 approved budget level.

Equipment Leases -- \$26,674,300

The FY 2021 expenditures include the principal and interest costs of the 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 lease purchase payments. It also includes resources for voting machine rentals.

Other Leases -- \$24,507,000

The Office of Central Services is responsible for maintaining the County's lease agreements for various locations. Funding is included to support ten County leases. In addition to the cost of County leases, funding is also included for debt service payments due on lease revenue bonds issued to support expansions of the Hyattsville and Upper Marlboro Justice Centers. In prior years, these payments were made to the Industrial Development Authority to retire the outstanding debt. Starting in FY 2019, these payments are made to the Revenue Authority. Additionally, this category includes funding to support debt service costs for various public

finance transactions including the Regional Medical Center.

Utilities -- \$15,694,500

Utility costs reflect projected expenditure levels for electricity, gas, oil, and propane used by the County.

Streetlights -- \$2,700,000

Projected energy costs for streetlights maintained by the County.

Traffic Signals -- \$150,000

Operational funding for traffic signals provided by the County for vehicular and pedestrian safety.

Miscellaneous Expenses -- \$7,082,600

This category includes resources for general and administrative services related to the implementation of the County's strategic plan and collection of emergency transportation fees. This budget also includes costs for payments to the State for the State Department of Assessments and Taxation (\$2.8 million in FY 2022) and operational funding for implementing certain recommendations made by the Police Reform Taskforce (\$500,000 in FY 2022).

Youth Employment Program -- \$1,500,000

Reflects funding allotted for the Youth Employment Program managed by the Office of Human Resources Management.

Automated Programs -- \$8,934,400

The County incurs costs to run the speed camera program, including payment to the vendor, which are offset by the revenue generated. The amount listed also includes cost associated with the red light camera and false alarm programs managed by the Revenue Authority.

Deferred Compensation in Lieu of State Retirement -- \$200,000

Several appointed employees have elected to participate in a Deferred Compensation Plan in lieu of the Maryland State Pension System. These costs are included in this category.

Unemployment Insurance -- \$475,000

This represents the anticipated unemployment insurance claims payable during the fiscal year.

Retiree Life and Health Insurance -- \$29,918,400

This represents both the Retiree Life Benefits/Annuities (\$1.9 million) and the Retiree Health Benefits (\$28.0 million) costs. The County portion of health and life insurance costs for retired employees are funded in this category. It includes \$1,800,000 for retiree life insurance, \$70,000 for retiree annuities, and \$28,048,400 for retiree health benefits, or Other Post Employment Benefits (OPEB).

Expenditure Recoveries (Project Charges) -- (\$3,361,800)

Expenditure Recoveries are from non general funds for charges for utilities, maintenance and equipment usage payments, retiree health insurance recoveries and postage recoveries from various funds.

CONTINGENCIES**Economic Development Incentive Fund Expenditure Summary**

Contingencies	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Compensation	\$0	\$0	\$0	\$10,129,200	10,129,200	
Fringe Benefits	-	0	0	3,670,800	3,670,800	
Operating	-	0	0	0		
Capital Outlay	-	0	0	0		
Total Expenditures	\$0	\$0	\$0	\$13,800,000	\$13,800,000	

In FY 2022, contingency expenditures increase \$13,800,000 over the FY 2021 approved budget. Contingencies support potential countywide salary improvements.

ECONOMIC DEVELOPMENT FUND

This fund will provide financial assistance in the form of loans, guarantees, and grants to benefit existing and potential industrial and commercial businesses in the County. The primary goal of the fund is to create and

retain jobs, broaden the local tax base, promote economic development opportunities, and assist in the retention of existing businesses and the attraction of new businesses.

Economic Development Incentive Fund Expenditure Summary

Category	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Compensation	-	-	-	-	-	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Operating	3,258,366	9,000,000	2,223,100	9,000,000	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total Expenditures	\$3,258,366	\$9,000,000	\$2,223,100	\$9,000,000	-	0.0%

Economic Development Incentive Fund Summary

Category	FY 2020	FY 2021	FY 2021	FY 2022	Change FY21-FY22	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
BEGINNING FUND BALANCE	\$33,503,806	\$32,446,040	\$32,432,547	\$30,453,547	(\$1,992,493)	-6.1%
REVENUES						
Interest Income	\$ 648,174	\$ 350,000	\$ 244,100	\$ 350,000	\$ -	0.0%
Loan Repayments (Principal and Interest)	1,348,432	3,000,000	-	1,300,000	(1,700,000)	-56.7%
Equity Investment Returns	-	-	-	-	-	0.0%
Federal Aid	-	-	-	-	-	0.0%
State Aid	-	-	-	-	-	0.0%
Miscellaneous Revenues	190,500	-	-	-	-	0.0%
Appropriated Fund Balance	-	5,650,000	1,979,000	7,350,000	1,700,000	30.1%
Total Revenues	\$ 2,187,107	\$ 9,000,000	\$ 2,223,100	\$ 9,000,000	\$ -	0.0%
EXPENDITURES						
Small Business Loans and Grants	\$ 3,258,366	\$ 9,000,000	\$ 2,223,100	\$ 9,000,000	\$ -	0.0%
Total Expenditures	\$ 3,258,366	\$ 9,000,000	\$ 2,223,100	\$ 9,000,000	\$ -	0.0%
EXCESS OF REVENUES OVER EXPENDITURES	(\$1,071,259)	-	-	-	-	0.0%
OTHER ADJUSTMENTS	\$ -	\$ (5,650,000)	\$ (1,979,000)	\$ (7,350,000)	\$ (1,700,000)	30.1%
ENDING FUND BALANCE	\$32,432,547	\$ 26,796,040	\$30,453,547	\$23,103,547	\$ (3,692,493)	-13.8%

GRANT FUNDS SUMMARY

Expenditures by Category - Grant Funds

Category	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Approved	Change FY21-FY22	
					Amount (\$)	Percent (%)
Compensation	\$—	\$—	\$—	\$—	\$—	
Fringe Benefits	—	—	—	—	—	
Operating	20,856,909	—	159,010,700	—	—	
Capital Outlay	—	—	—	—	—	
SubTotal	\$20,856,909	\$—	\$159,010,700	\$—	\$—	
Recoveries	—	—	—	—	—	
Total	\$20,856,909	\$—	\$159,010,700	\$—	\$—	

The FY 2022 approved grant budget is \$0. There is no change from the FY 2021 approved budget. The FY 2021 estimate reflects funding received from the State and federal governments to address the COVID-19 pandemic. This funding includes the CARES Act Coronavirus Relief Funding, the Restaurant Assistance and Hotel Relief grant programs.

Grant Funds by Division

Grant Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Approved	Change FY21-FY22	
					Amount (\$)	Percent (%)
Grants and Transfers						
Coronavirus Relief Fund (CARES)	\$20,856,909	\$—	\$137,811,600	\$—	\$—	
MD Department of Commerce COVID-19 Restaurant Assistance Program (—	—	9,768,200	—	—	
MD Department of Commerce Prince George's County Hotel Relief Grant	—	—	11,430,900	—	—	
Total Grants and Transfers	\$20,856,909	\$—	\$159,010,700	\$—	\$—	
Subtotal	\$20,856,909	\$—	\$159,010,700	\$—	\$—	
Total Transfer from General Fund - (County Contribution/Cash Match)	—	—	—	—	—	
Total	\$20,856,909	\$—	\$159,010,700	\$—	\$—	