

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 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 University of Maryland Capital Region Medical Center.
- Contingency – provides resources for costs related to unsettled collective bargaining agreements, designated operating activities and unanticipated employee separation costs.

FY 2022 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 \$3.8 million of grant support to County Development Disabilities Administration (DDA) Service providers.

FY 2023 FISCAL OVERVIEW

- \$4.4 million allocated for grants to community organizations.
- \$29.9 million to address resource levels for retiree life and health benefits.
- \$6.9 million for operating costs associated with the speed camera program and other fine programs.
- \$12.4 million for transfers to the Capital Improvement Program (CIP).
- \$8.1 million provided to the County's economic development and tourism agencies.
- \$1.6 million for Youth Employment Program to support jobs for County youth.

FY 2023 BUDGET SUMMARY

The FY 2023 approved General Fund budget for Non-Departmental is \$363,570,700, an increase of \$10,011,100 or 2.8% over the FY 2022 approved budget.

NON-DEPARTMENTAL OVERVIEW

Category	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Debt Service	\$150,105,593	\$170,862,700	\$162,937,400	\$179,430,000	\$8,567,300	5.0%
Grants and Transfers	33,223,807	42,422,500	43,034,600	\$49,795,700	7,373,200	17.4%
Operational Expenditures	124,063,485	126,474,400	124,559,400	\$133,245,000	6,770,600	5.4%
Contingency	-	13,800,000	-	\$1,100,000	(12,700,000)	0.0%
Total	\$307,392,885	\$353,559,600	\$330,531,400	\$363,570,700	\$10,011,100	2.8%

Reconciliation from Prior Year

	Expenditures
FY 2022 Approved Budget	\$353,559,600
Increase Cost: Debt Service — Increase in cost to reflect principal and interest payments for current outstanding debt and anticipated cost related to the FY 2022 bond sale	\$8,567,300
Increase Cost: Operational Expenditures — Increase in the Other Leases category to align with the anticipated costs for County office space requirements and economic development projects	4,472,100
Increase Cost: Operational Expenditures — Increase in the Other Leases category to support the warm nights shelter	1,550,000
Increase Cost: Operational Expenditures — Increase in the budget for utilities primarily to support the costs of the former Cheverly hospital site; the County assumed maintenance responsibility of this site during FY 2022	1,419,000
Increase Cost: Grants and Transfers — Increase in the Transfers to the Capital Improvement Program for the MD 210 project, video lottery terminal (VLT) funded Board of Education projects and PAYGO funds allocated for the Redevelopment Authority	1,299,000
Increase Cost: Operational Expenditures — Increase in the budget for postage to cover operational needs including mailing ballots to residents for the 2022 Gubernatorial General Election	1,100,000
Increase Cost: Grants and Transfers — Increase to support the Strategic Goals and Initiatives category to include additional community events	1,000,000
Increase Cost: Grants and Transfers — Increase in Other Payments to provide funding for implementation of the re-entry program	1,000,000
Increase Cost: Grants and Transfers — Increase in the County grant for Experience Prince George's to support County marketing campaign	1,000,000
Increase Cost: Grants and Transfers — Increase in funding for County Council designated community grants	1,000,000
Increase Cost: Grants and Transfers — Increase in funding for various grants allotted to community organizations	668,000
Increase Cost: Grants and Transfers — Increase Other Payments to provide additional funding for the Developmental Disability Administration (DDA) Grant	600,000
Increase Cost: Grants and Transfers — Increase in Other Payments to provide funding to support businesses along the Purple Line corridor (State Grant)	540,000

Reconciliation from Prior Year *(continued)*

	Expenditures
Increase Cost: Operational Expenditures — Increase in Miscellaneous Expenses category to align with anticipated costs for professional service contracts and fiscal agent fees	520,200
Increase Cost: Operational Expenditures — Increase in Miscellaneous Expenses category to align with anticipated costs for advertising and contract services	427,300
Increase Cost: Grants and Transfers — Increase in transfers to Other Funds to increase the contribution to the Fleet Management Fund to support salary adjustments	303,500
Increase Cost: Grants and Transfers — Increase in the Other Payments category for program expansions at the American Job Center National Harbor; this site is operated by Employ Prince George's and supported by VLT funding	200,000
Increase Cost: Grants and Transfers — Increase in Other Payments category for Rosecroft - Local Impact Grants; this funding has been reallocated from the Department of Public Works to Non-Departmental	150,000
Increase Cost: Grants and Transfers — Increase in the County grant for Economic Development Corporation to support the BuyPG marketing program	150,000
Increase Cost: Operational Expenditures — Increase in the budget for streetlight and traffic light electricity to align with projected costs	142,500
Increase Cost: Operational Expenditures — Increase in funding for the Summer Youth Employment Program	103,100
Increase Cost: Grants and Transfers — Increase in the County grant for Economic Development Corporation to support salary adjustments in FY 2023	93,500
Increase Cost: Grants and Transfers — Increase in the County grant for Employ Prince George's; the funding will support a previously unfunded Human Resources Generalist position for the organization in FY 2023	89,200
Increase Cost: Grants and Transfers — Increase in the budget for memberships to align with anticipated costs	75,000
Increase Cost: Grants and Transfers — Increase in the County grant for Financial Services Corporation to support salary adjustments in FY 2023	42,500
Decrease Cost: Grants and Transfers — Decrease in the Other Payments category to remove the one-time funding allocated for the FY 2022 conference and consultant to support businesses along the Purple Line Corridor	(150,000)
Decrease Cost: Grants and Transfers — Decrease in the County debt service payments related to the University of Maryland Medical System	(187,500)
Decrease Cost: Grants and Transfers — Decrease in the Transfers to Other Funds category; a General Fund transfer is not required for to the Housing Investment Trust Fund in FY 2023	(500,000)
Decrease Cost: Operational Expenditures — Decrease to debt payment costs related to various equipment lease transactions	(904,200)
Decrease Cost: Operational Expenditures — Decrease in the Automated Enforcement programs category and to align with the anticipated costs for speed camera, red-light camera and false alarm programs	(2,059,400)
Decrease Cost: Contingency — Decrease in Contingency due to the reallocation of FY 2023 salary adjustments to various agencies/departments	(12,700,000)
FY 2023 Approved Budget	\$363,570,700

DEBT SERVICE**Principal**

Debt Service	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Approved	Estimate	Approved	Amount (\$)	Percent (%)
PRINCIPAL						
Schools (GOB's)	\$ 49,981,684	\$ 57,780,200	\$ 57,780,200	\$ 62,242,800	\$4,462,600	7.7%
Schools (Q-bonds)	3,149,679	3,149,700	3,149,700	3,149,700	0	0.0%
Mass Transit	847,593	851,600	851,600	825,000	(26,600)	-3.1%
Roads (GOB's)	35,542,199	36,330,000	36,330,000	37,553,200	1,223,200	3.4%
Public Buildings	24,314,013	21,717,700	21,717,700	23,297,800	1,580,100	7.3%
Fire	4,481,890	4,240,900	4,240,900	4,816,600	575,700	13.6%
Community College	6,578,760	7,099,200	7,099,200	7,318,400	219,200	3.1%
Correctional Facilities	3,705,817	3,471,800	3,471,800	3,747,200	275,400	7.9%
Library	5,774,819	6,116,800	6,116,800	6,360,200	243,400	4.0%
Health	652,673	1,214,200	1,214,200	1,636,800	422,600	34.8%
Police	3,545,258	4,768,700	4,768,700	6,170,100	1,401,400	29.4%
Total	\$138,574,386	\$146,740,800	\$146,740,800	\$157,117,800	\$10,377,000	7.1%

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 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Approved	Estimate	Approved	Amount (\$)	Percent (%)
INTEREST AND SERVICE CHARGES						
Schools - General Obligation Bonds (GOB's)	\$ 26,778,952	\$ 26,505,400	\$ 28,654,600	\$ 27,729,200	\$1,223,800	4.6%
Mass Transit	146,809	110,700	110,700	78,300	(32,400)	-29.3%
Roads (GOB's)	17,128,584	16,147,200	17,435,900	16,792,800	645,600	4.0%
Public Buildings	13,584,591	13,527,700	14,449,800	14,107,100	579,400	4.3%
Fire	2,333,538	2,324,400	2,406,200	2,277,600	(46,800)	-2.0%
Community College	5,201,913	4,876,800	4,899,300	4,577,400	(299,400)	-6.1%
Correctional Facilities	1,929,526	1,817,200	1,817,200	1,667,300	(149,900)	-8.2%
Library	3,340,761	3,231,100	3,547,300	3,490,900	259,800	8.0%
Health	1,014,010	1,392,600	1,535,700	1,573,800	181,200	13.0%
Police	3,092,670	3,166,800	3,166,800	2,943,200	(223,600)	-7.1%
Current Year Bond Sale/Refinancing	-	7,925,200	-	7,473,000	(452,200)	-5.7%
Service Charges	539	-	-	-	-	0.0%
Total Interest and Service Charges	\$74,551,893	\$81,025,100	\$78,023,500	\$82,710,600	\$1,685,500	2.1%
Principal	\$138,574,386	\$146,740,800	\$146,740,800	\$157,117,800	\$10,377,000	7.1%
TOTAL PRINCIPAL, INTEREST AND SERVICE CHARGES						
	\$213,126,279	\$227,765,900	\$224,764,300	\$239,828,400	\$12,062,500	5.3%
Less:						
Mass Transit	(\$994,402)	(962,200)	(962,300)	(903,400)	\$58,800	-6.1%
School Surcharge	(\$43,025,776)	(45,912,500)	(47,202,000)	(50,049,600)	(4,137,100)	9.0%
Telecommunications Tax Supported School Projects	(\$2,729,408)	(2,433,300)	(2,433,300)	(2,142,700)	290,600	-11.9%
Internal Revenue Service (IRS) Subsidy	(\$1,291,735)	(1,114,100)	(1,114,100)	(1,114,100)	0	0.0%
Bond Premiums	(\$14,979,365)	(6,481,100)	(10,115,200)	(6,188,600)	292,500	-4.5%
Unspent Bond Proceeds	-	-	-	-	-	0.0%
SubTotal	(\$63,020,686)	\$ (56,903,200)	(\$61,826,900)	\$ (60,398,400)	\$ (3,495,200)	6.1%
Total Expenditures - Net County Debt	\$150,105,593	\$170,862,700	\$162,937,400	\$179,430,000	\$8,567,300	5.0%

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

FY 2023 Debt Issuance Plan

Prince George's County plans to issue new general obligation bonds of approximately \$255.4 million in FY 2023. 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, 2018, the County's outstanding net direct debt totaled \$1,384.7 million; on June 30, 2019,

it was \$1,500.1 million; on June 30, 2020, it was \$1,530.2 million; and on June 30, 2021, it increased to \$1,588.5 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 6/30/2019	Actual 6/30/2020	Actual 6/30/2021
Net Direct Debt	\$ 1,500.1	\$ 1,530.2	\$ 1,588.5
Overlapping Debt	0.0	0.0	0.0
TOTAL	\$1,500.1	\$1,530.2	\$1,588.5
ANNUAL GROWTH	\$ 115.4	\$ 30.1	\$ 58.3

SOURCE:

FY 2019: CAFR for the Year Ending June 30, 2018, Prince George's County, Maryland, Page 171 (Table 14)

FY 2020: CAFR for the Year Ending June 30, 2019, Prince George's County, Maryland, Page 171 (Table 14)

FY 2021: CAFR for the Year Ending June 30, 2020, Prince George's County, Maryland, Page 171 (Table 14)

Self-Supporting Direct Debt (millions)

	6/30/2019	6/30/2020	6/30/2021
General Obligation Bonds:			
Mass Transit Debt - Washington Suburban Transit Commission (WSTC)	\$ 5.3	\$ 4.5	\$ 3.7
Stormwater Management	292.9	314.5	335.6
County Solid Waste Management Bonds	43.7	58.6	71.3
School Facilities Supported by School Surcharge	383.4	428.7	458.0
School Facilities Supported by Telecommunications Tax	14.5	12.2	9.9
Revenue Bonds:			
Solid Waste Management System	0.0	0.0	0.0
Total Self-Supporting Debt	\$ 739.8	\$ 818.5	\$ 878.5

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 2020: CAFR for the Year Ending June 30, 2019, Prince George's County, Maryland, Page 171 (Table 14).

FY 2021: 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
2021	908,743	\$ 108,467,097,890	\$ 1,588,461,609	1.5%	1,748	4.2%
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 2021 population estimate is from the American Communities Survey, U.S. Census Bureau for 2020.
- (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. It includes Parking Authority's (component unit) bonded debt.

SOURCE: Office of Finance

GRANTS & TRANSFER PAYMENTS

Grants and Transfers	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Grants to Community Organizations	\$8,632,650	\$8,632,000	\$8,632,000	\$9,900,000	\$1,268,000	14.7%
Required Payments	340,204	447,500	482,900	447,500	-	0.0%
Economic Development Corporation	4,247,700	3,739,100	3,739,100	3,982,600	243,500	6.5%
Employ Prince George's	1,851,700	1,833,100	1,833,100	1,922,300	89,200	4.9%
Financial Services Corporation	1,203,100	1,094,800	1,094,800	1,137,300	42,500	3.9%
Prince George's Community Television	1,016,000	924,600	924,600	924,600	-	0.0%
Experience Prince George's	1,341,400	1,228,900	1,228,900	2,228,900	1,000,000	81.4%
Memberships	737,814	772,100	772,100	847,100	75,000	9.7%
Strategic Goals Initiative	1,080,117	500,000	500,000	1,500,000	1,000,000	200.0%
University of Maryland Medical System	5,000,000	4,329,800	4,329,800	4,142,300	-	0.0%
Prince George's Arts and Humanities Council	-	-	-	400,000	-	100.0%
Other Payments	4,844,867	7,297,700	7,297,700	9,637,700	2,340,000	32.1%
Transfers to Other Funds	-	500,000	500,000	303,500	(196,500)	0.0%
Transfers to Capital Improvement Program	2,928,255	11,122,900	11,699,600	12,421,900	1,299,000	11.7%
Total Expenditures	\$33,223,807	\$42,422,500	\$43,034,600	\$49,795,700	\$7,373,200	17.4%

Grants to Community Organizations -- \$7,350,000

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 -- \$3,982,600

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. -- \$1,922,300

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 -- \$1,137,300

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 -- \$2,228,900

This funding supports Experience Princes George's, 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 -- \$847,100

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

Strategic Goals Initiative -- \$1,500,000

Funding will be utilized to further various County initiatives.

University of Maryland Medical System -- \$4,142,300

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

Prince George's Arts and Humanities Council -- \$400,000

These resources are designated to support the Prince George's Arts and Humanities Council to coordinate financial support and advocacy for the arts and humanities through grants, artistic programs and creative partnerships among business, education, government and residents. Please note that in prior fiscal years, funding allocated to this organization was budgeted under the Grants to Community Organizations category. This funding is separated starting in FY 2023.

Other Payments -- \$9,637,700

Funding reflects local impact grant funds allocated to the County for public safety projects within five miles of Rosecroft Raceway (\$1,000,000), PGC Re-entry-wrap around services (\$1,900,000) as well as a grant to support County developmental disability service providers (\$4,385,000) and the Purple Line Construction Zone State grant funding (\$540,000). Additionally, the total includes a portion of the video lottery terminal (VLT) funds allocated for the following projects - Local Development Council Community Impact Grants (\$850,000), the Workforce Development and Training Program (\$637,700), Grants to the Excellence in Education Foundation (\$200,000) for student scholarships and grants to communities within 2.5 miles northeast of the MGM facility (\$125,000).

Transfers to Other Funds -- \$303,500

This category reflects General Fund transfers to other County funds. This funding will be utilized as a transfer to the Fleet Management Fund to support FY 2023 salary adjustments.

Transfers to Capital Improvement Program -- \$12,421,900

This category reflects General Funds allocated to capital improvement projects including the Suitland Manor project (\$1,690,000) and Glenarden Apartments (\$810,000) to fund the final phases of construction for both projects in the Redevelopment Authority; VLT - MD 210 Improvement (\$6,521,300); and VLT - Board of Education CIP projects (\$3,400,600).

OPERATIONAL EXPENDITURES

Operational Expenditures	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
General Fund Insurance	\$ 10,400,000	\$ 10,400,000	\$ 10,000,000	\$ 10,400,000	\$ -	0.0%
Judgments and Losses	-	200,000	200,000	200,000	-	0.0%
Postage	943,972	1,400,000	2,325,400	2,500,000	1,100,000	78.6%
Equipment Leases	24,187,112	26,674,300	19,732,100	25,770,100	(904,200)	-3.4%
Other Leases	21,470,520	24,507,000	25,734,700	30,529,100	6,022,100	24.6%
Utilities	12,633,022	15,694,500	16,450,900	17,113,500	1,419,000	9.0%
Streetlight Electricity	1,574,480	2,700,000	2,970,000	2,835,000	135,000	5.0%
Traffic Signal Electricity	93,663	150,000	165,000	157,500	7,500	5.0%
Miscellaneous Expenses	13,951,671	7,082,600	9,735,600	8,030,100	947,500	13.4%
Youth Employment Program	589,609	1,500,000	2,749,100	1,603,100	103,100	6.9%
Automated Programs - Speed Camera, Red-Light, False Alarm	6,338,250	8,934,400	7,265,000	6,875,000	(2,059,400)	-23.1%
Comp Absences	211,903	-	-	-	-	0.0%
State Debt Assumption - Principal and Interest payments	4,548,900	-	-	-	-	0.0%
Deferred Compensation in Lieu of State Retirement	(160,539)	200,000	200,000	200,000	-	0.0%
Unemployment Insurance	475,000	475,000	475,000	475,000	-	0.0%
Retiree Life Benefits/Annuities	3,281,256	1,870,000	1,870,000	1,870,000	-	0.0%
Retiree Health Benefits	28,039,065	28,048,400	28,048,400	28,048,400	-	0.0%
SubTotal	\$ 128,577,884	\$ 129,836,200	\$ 127,921,200	\$ 136,606,800	\$ 6,770,600	5.2%
Expenditure Recoveries						
Leases/Utilities	\$ (3,441,554)	\$ (2,751,800)	\$ (2,751,800)	\$ (2,751,800)	-	0.0%
Postage	-	(10,000)	(10,000)	(10,000)	-	0.0%
Other	(1,072,845)	(600,000)	(600,000)	(600,000)	-	0.0%
SubTotal	\$ (4,514,399)	\$ (3,361,800)	\$ (3,361,800)	\$ (3,361,800)	\$ -	0.0%
Total	\$124,063,485	\$126,474,400	\$124,559,400	\$133,245,000	\$6,770,600	5.4%

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 -- \$2,500,000

Postage costs reflect projected expenditure levels for postage.

Equipment Leases -- \$25,770,100

The FY 2023 expenditures include the principal and interest costs of the 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021 lease purchase payments. It also includes resources for voting machine rentals.

Other Leases -- \$30,529,100

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. Additionally, this category includes funding to support debt service costs for various public finance transactions including the Regional Medical Center.

Utilities -- \$17,113,500

Utility costs reflect projected expenditure levels for electricity, gas, oil, and propane used by the County and to support anticipated costs for the Cheverly hospital.

Streetlights -- \$2,835,000

Projected energy costs for streetlights maintained by the County.

Traffic Signals -- \$157,500

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

Miscellaneous Expenses -- \$8,030,100

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 2023).

Youth Employment Program -- \$1,603,100

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

Automated Programs -- \$6,875,000

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

Contingencies	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Compensation	\$0	\$10,129,200	\$0	\$600,000	(9,529,200)	-94.1%
Fringe Benefits	-	3,670,800	0	500,000	(3,170,800)	-86.4%
Operating	-	0	0	0	-	0.0%
Capital Outlay	-	0	0	0	-	0.0%
Total Expenditures	\$0	\$13,800,000	\$0	\$1,100,000	(\$12,700,000)	-92.0%

In FY 2023, contingency expenditures decrease -\$12,700,000 or -92% under the FY 2022 approved budget. Contingency funding supports potential countywide salary improvements for employees. Please note that the FY 2022 cost for salary adjustments is reflected in every agency's FY 2022 estimate and not the Non-Departmental budget.

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 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
Compensation	-	-	-	-	-	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Operating	6,410,319	9,000,000	4,090,900	14,000,000	5,000,000	55.6%
Capital Outlay	-	-	-	-	-	0.0%
Total Expenditures	\$6,410,319	\$9,000,000	\$4,090,900	\$14,000,000	5,000,000	55.6%

Economic Development Incentive Fund Summary

Category	FY 2021	FY 2022	FY 2022	FY 2023	Change FY22-FY23	
	Actual	Budget	Estimate	Approved	Amount (\$)	Percent (%)
BEGINNING FUND BALANCE		\$32,432,547	\$30,453,547	\$26,868,493	\$22,903,793	(\$7,549,754) -24.8%
REVENUES						
Interest Income		\$ 255,505	\$ 350,000	\$ 126,200	\$ 350,000	\$ - 0.0%
Loan Repayments (Principal and Interest)		590,528	1,300,000	-	1,300,000	- 0.0%
Equity Investment Returns		-	-	-	-	- 0.0%
Federal Aid		-	-	-	-	- 0.0%
State Aid		-	-	-	-	- 0.0%
Miscellaneous Revenues		233	-	-	-	- 0.0%
Appropriated Fund Balance		-	7,350,000	3,964,700	12,350,000	5,000,000 68.0%
Total Revenues		\$ 846,266	\$ 9,000,000	\$ 4,090,900	\$14,000,000	\$ 5,000,000 55.6%
EXPENDITURES						
Small Business Loans and Grants		\$ 6,410,319	\$ 9,000,000	\$ 4,090,900	\$ 14,000,000	\$ 5,000,000 55.6%
Total Expenditures		\$ 6,410,319	\$ 9,000,000	\$ 4,090,900	\$14,000,000	\$ 5,000,000 55.6%
EXCESS OF REVENUES OVER EXPENDITURES		(\$5,564,053)	-	-	-	- 0.0%
OTHER ADJUSTMENTS		\$ (1)	\$ (7,350,000)	\$ (3,964,700)	\$ (12,350,000)	\$ (5,000,000) 68.0%
ENDING FUND BALANCE		\$26,868,493	\$ 23,103,547	\$22,903,793	\$10,553,793	(\$ (12,549,754) -54.3%

GRANT FUNDS SUMMARY

Expenditures by Category - Grant Funds

Category	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Approved	Change FY22-FY23	
					Amount (\$)	Percent (%)
Compensation	\$33,039,952	\$—	\$22,272,500	\$—	\$—	
Fringe Benefits	10,767,817	—	1,703,900	—	—	
Operating	107,896,732	—	31,389,500	—	—	
Capital Outlay	3,705,461	—	2,300,000	—	—	
SubTotal	\$155,409,962	\$—	\$57,665,900	\$—	\$—	
Recoveries	—	—	—	—	—	
Total	\$155,409,962	\$—	\$57,665,900	\$—	\$—	

The FY 2023 approved grant budget remains unchanged from FY 2022 approved budget. The FY 2022 estimate reflects funding received from the State and federal governments to address the COVID-19 pandemic. The primary sponsor for the majority of these program initiatives is the U.S. Treasury Department. The primary programs funded are the Coronavirus Aid, Relief and Economic Securities Act (CARES) Act-Coronavirus Relief Fund, the Maryland Department of Commerce COVID-19 Restaurant Assistance Program, Prince George's County Hotel Relief Fund and the American Rescue Plan Act (ARPA)-State and Local Fiscal Recovery Fund (SLFRF) grant programs. Please refer to Appendix A - Grant Programs for the detailed agency spending of the Coronavirus Relief Fund and the American Rescue Plan Act grant program funds.

Additionally, please note that Non-Departmental also maintains two lines of appropriation authority - Public/Private Partnerships and Unanticipated Grants/Interim Appropriation - that agency's may request for unanticipated grant awards received after budget adoption. This line of appropriation authority allows agency's to begin program/project implementation upon award while official legislative approval is requested and adopted via resolution.

Grant Funds by Division

Grant Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Approved	Change FY22-FY23	
					Amount (\$)	Percent (%)
Grants and Transfers						
American Rescue Plan Act (ARPA) - State and Local Fiscal Recovery Funds (SLFRF)	\$81,628	\$—	\$45,353,500	\$—	\$—	
Coronavirus Aid, Relief and Economic Securities Act (CARES) - Coronavirus Relief Fund (CRF)	130,460,081	—	7,353,600	—	—	
Maryland Recovery Now - Nonprofit Relief Fund	—	—	3,008,100	—	—	
MD Department of Commerce COVID-19 Restaurant Assistance Program	12,876,158	—	188,100	—	—	
MD Department of Commerce Prince George's County Hotel Relief Grant	11,915,589	—	1,013,500	—	—	
Online Sales and Telework	74,912	—	749,100	—	—	
Pulse Point Marketing Grant	1,594	—	—	—	—	
Total Grants and Transfers	\$155,409,962	\$—	\$57,665,900	\$—	\$—	
Subtotal	\$155,409,962	\$—	\$57,665,900	\$—	\$—	
Total Transfer from General Fund - (County Contribution/Cash Match)	—	—	—	—	—	
Total	\$155,409,962	\$—	\$57,665,900	\$—	\$—	