



**MONTGOMERY COUNTY DEPARTMENT OF PARKS**  
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MCPB Date: 07/23/2007  
Agenda Item # 2

DATE: July 22, 2007  
TO: Montgomery County Park Commission  
VIA: Mary Bradford, Director of Parks *W Bradford*  
FROM: Michael F. Riley, Acting Deputy Director of Parks *M*  
SUBJECT: Brainstorming Session on FY 2008 Parks Operating Budget and Work Program

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**STAFF RECOMMENDATION:**

Briefing and dialogue on the FY 2008 Parks operating budget and work program, and initial discussion of FY 2009 issues and priorities. No action is requested.

**OVERVIEW:**

Staff will give a presentation on the approved FY 2008 Parks operating budget and work program including:

- ✓ The budget process and calendar
- ✓ The fund structure with approved dollars and work years
- ✓ The work programs defined by program, sub-program, and program elements
- ✓ New initiatives requested indicating Council action (approved, partially approved, disapproved)
- ✓ FY 2009 budget issues and priorities

This presentation is intended to familiarize the Board with the adopted Parks budget and facilitate dialogue on issues and priorities that will shape the next budget. The FY 2008 budget, for the first time, was prepared as a program budget. A matrix displaying the requested FY 2008 program budget is attached. Descriptions of each program element appear in the both the proposed FY 2008 operating budget, and the Parks overview binder that the Director provided all Board members last week. Commissioners are requested to bring both documents to the session for reference.

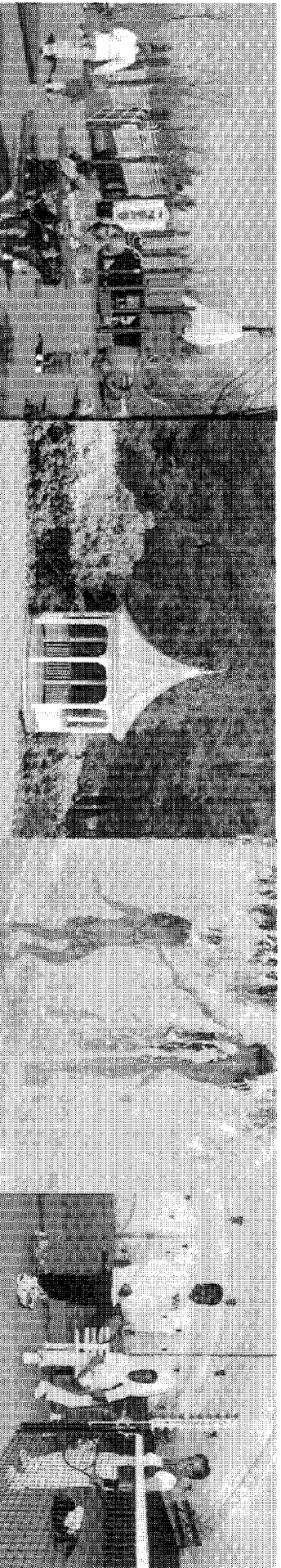




# Montgomery County Department of Parks



## Budget Overview • July 2007



# BUDGET PROCESS

- Jul–Aug:** Staff develop directions for budget
- Sept–Nov:** Staff develops budget
- Oct–Nov:** Work session with the Planning Board
- Mid-Dec:** Spending Affordability Guideline (SAG) established
- Dec:** Commission approves proposed budget
- Mid-Jan:** Executive Director submits budget to County Executive
- Jan-Mar:** County Executive makes budget recommendations to Council
- Apr:** Council holds public hearings
- Apr:** Council reviews budget
- May:** Prince George's and Montgomery County Councils meet jointly for bi-county budget discussion
- May:** Council adopts the budget

**KEY**

Green: Parks Staff

Blue: Planning Board

Black: Council

# FUND STRUCTURE

- **Park Fund** (tax-supported)
- **Enterprise Fund** (primarily revenue-supported)
- **Property Management Fund** (revenue-supported)
- **Special Revenue Fund** (revenue-supported)
- **Advance Land Acquisition Fund** (tax-supported)

# FY08 BUDGET PARK FUND

	<b>FY08 (Approved)</b>	<b>FY07</b>	<b>Difference</b>
<b>Total Budget</b>	\$78,440,000	\$71,222,500	+10%
<b>Total Positions</b>	728	691	+37
<b>Total Workyears</b>	679.34	654.20	+25.14

# FY08 BUDGET

## PARK FUND

- **Funding Source**
  - Tax revenue: 96%
  - Non-tax revenue: 4% (Fees and Charges, Interest Income, Grants, Transfers, Fund balance)
- **Tax Rate**
  - Real Property Tax rate: 5.8 cents (5.7 cents in FY07)
  - Personal Property Tax rate: 14.5 cents (14 cents in FY07)
- **Expenditure reserve set at 3% of budget** (requested at 4%)
- **Council increased salary lapse from 4.5% to 7.5%** (\$2,337,900 to \$3,894,900)
- **Parks Department Reorganization approved**

# FY08 BUDGET OTHER FUNDS

## Enterprise Fund

- FY08 total: \$9,777,000 (expenditure budget; approved as proposed)
- Park Fund support at \$619,000

## Property Management Fund

- FY08 total: \$1,082,600 (approved as proposed)

## Special Revenue Fund

- FY08 total: \$379,400 (park portion only)

## Advance Land Acquisition Fund

- FY08 total: \$1,525,400 (debt service fund)



# FY08 BUDGET

## PROGRAM BUDGET

- Introduced in FY08
- Program Budget Matrix developed to guide work program
- Programs, Sub-Programs, and Program Elements identified
- Workyears allocated
- Costs estimated based on allocated workyears
- Traditional budget by division also presented

# **FY08 BUDGET**

## **PARKS WORK PROGRAM**

- **Administration and Overhead**
- **Stewardship of Natural and Cultural Park Resources**
- **Parks Services**

# PARKS WORK PROGRAM ADMINISTRATION AND OVERHEAD

## **Program Definition:**

*The administration of parks provides for the organisation and leadership that ensure that the mission, goals and objectives of the department are met.*

## **Program Elements:**

- Management/administration
- Partnerships
- Property management
- Third-party support
- Planning for services

# PARKS WORK PROGRAM

## STEWARDSHIP OF NATURAL AND CULTURAL RESOURCES

### **Program Definition:**

*The stewardship of natural and cultural resources provides for the protection of our treasured assets which include a wide variety of natural features from streams to rare and endangered species to unique forests as well as a built environment of historic facilities.*

### **Sub-Programs:**

- Land and resource management
- Education and interpretation

# PARKS WORK PROGRAM

## PARKS SERVICES

### **Program Definition:**

*Parks services provide for the delivery of active and self directed park programs to the residents of Montgomery County.*

### **Sub-Programs:**

- Organized sports
- Regional attractions
- Gathering places
- Trails and parkways
- Meeting places

# FY08 BUDGET NEW INITIATIVES

<b>Proposed Initiative</b>	<b>Approved</b>	<b>Partially Approved</b>	<b>Not Approved</b>
Tree initiatives and habitat restoration	X		
Archaeological and historical site management	X		
Public safety		X	
Facility maintenance		X	
Infrastructure maintenance		X	
Naturalist outreach			X
Training/staff development			X

# FY09 BUDGET ISSUES

- Improve and streamline Program Budget
- Programs to emphasize: What is the proper mix?
- How much emphasis on traditional budget?
- Enterprise Fund structure
- Effects of GASB45 (pre-funding of retiree benefit cost). Impact doubles in FY09.
- Improve performance measures in FY09 (Council recommendation)
- Vacancy reduction and request for reduced salary lapse in FY09
- Continuation of the FY08 approved new initiatives in FY09 with full year funding
- Additional new initiatives in FY09?
- Others?