

MEMORANDUM

April 28, 2022

TO: Education and Culture Committee

FROM: Vivian Yao, Legislative Analyst

SUBJECT: **Office of Community Use of Public Facilities (CUPF) FY23 Operating Budget**

PURPOSE: Make recommendations for FY23 CUPF Operating Budget

Expected Participants:

- Ramona Bell-Pearson, Director, CUPF
- Patricia Vitale, former Financial Administrator, CUPF
- Vanessa Lopez-Cuevas, Acting Financial Administrator, CUPF
- Felicia Hyatt, Fiscal and Policy Analyst, Office of Management and Budget (OMB)
- Seth Adams, Director, Department of Facilities Management, Montgomery County Public Schools (MCPS)

The Executive’s recommendation for CUPF is attached at ©1-5. Responses to Council staff questions are attached at ©6-18. CUPF provides community users and public agencies with access to public facilities for services, programs, and events. The program is supported by an enterprise fund and does not receive tax dollars to support its core operations. The Interagency Coordinating Board (ICB) is the policy-making authority of CUPF.

Summary of FY23 Recommended Budget and Key Discussion Issues

| Enterprise Fund | FY21 Actual | FY22 Budget | FY23 Rec | % Change FY22-FY23 |
|---------------------------|--------------------|--------------------|---------------------|-----------------------|
| Expenditures: | | | | |
| Personnel Costs | \$3,336,854 | \$3,106,643 | \$3,550,417 | 14.3% |
| Operating Expenses | \$1,136,452 | \$5,320,988 | \$7,372,819 | 38.6% |
| TOTAL Expenditures | \$4,473,306 | \$8,427,631 | \$10,923,236 | 29.6% |
| | | | | |
| Positions: | | | | |
| Full-time | 30 | 30 | 29 | -3.3% |
| Part-time | 1 | 1 | 1 | 0.0% |
| TOTAL Positions | 31 | 31 | 30 | -3.2% |
| | | | | |
| FTE | 31.07 | 31.07 | 31.27 | 0.6% |

For FY23, the Executive recommends total expenditures of \$10,923,236 for CUPF, an increase of \$2,495,695 or 28.5% from the FY22 approved budget. The Executive is recommending 30 positions and 30.27 FTEs, a reduction of one full-time position and 1 FTE.

The Executive’s recommended adjustments that are shown on the following table.

| FY20 Recommended Adjustments | Expenditures | FTEs |
|---|---------------------|---------------|
| Restore COVID-19 Savings Plan Reductions | \$ 2,526,574 | 0.00 |
| Annualization of FY22 Compensation Increases | \$ 77,958 | 0.00 |
| FY23 Compensation Adjustment | \$ 54,677 | 0.00 |
| Motor Pool Adjustment | \$ 2,098 | 0.00 |
| Printing and Mail Adjustment | \$ 530 | 0.00 |
| Reduction: Transaction Fee Booking System Cost Difference | \$ (25,220) | 0.00 |
| Retirement Adjustment | \$ (27,294) | 0.00 |
| OPEB Adjustment | \$ (37,960) | 0.00 |
| Annualization of FY22 Personnel Costs | \$ (67,612) | 0.00 |
| Two-year team concluded for Fiscal Assistant Position | \$ (83,148) | (1.00) |
| Total Adjustments | 2,420,603 | (1.00) |

Council staff has identified the following key issues/recommendations for Committee discussion:

- MCPS Reimbursements and MOU
- Budget Implications of OLO Report Recommendations
- CUPF Fund Balance and Ballfield Renovation Contributions
- Fee Assistance
- Child Care

1. MCPS Reimbursements and MOU

CUPF is mandated to reimburse MCPS for costs incurred and services rendered in making facilities available to the community. A significant amount of CUPF’s operating budget is used to reimburse MCPS for costs associated with community use of schools.

For FY21, the Office requested a waiver from MCPS forgiving amounts owed given the dramatic decreases in revenues collected by CUPF due to COVID-19 school closures. MCPS agreed to waive amounts owed in FY21. A request to waive reimbursement to MCPS for FY22 is pending.

The following table shows the reimbursements that CUPF owes to MCPS in FY22 and FY23. Reimbursements to MCPS in FY23 make up 63% of CUPF’s recommended expenditures.

| | FY22 | FY23 |
|---|-------------|-------------|
| MCPS Staff Costs | 1,800,621 | 2,306,463 |
| Equipment and Artificial Turf Reimbursement | 59,777 | 74,496 |
| Utilities | 2,128,358 | 1,893,432 |
| Energy Management Position | 109,500 | 99,266 |

| | | |
|-------------------------------------|------------------|------------------|
| Maintenance Reimbursement | 250,883 | 186,084 |
| Custodial Supplies | 219,811 | 54,953 |
| Total Reimbursements to MCPS | 4,568,950 | 4,614,694 |

Another impediment to making reimbursement payments to MCPS for the current fiscal year is the lack of a current Memorandum of Understanding between the County and MCPS. Because the agreement between CUPF and MCPS negotiated in 2018 has expired, the County has not been able to issue a direct purchase order for reimbursement to MCPS. The Committee heard during FY22 budget discussions that an MOU was soon to be completed, but that has not happened. **The Committee may want to understand the reasons for the delay and when the agreement will be finalized.**

2. Budget Implications of the OLO Report on CUPF

The Office of Legislative Oversight released the “Community Use of Public Facilities” report on April 26. The report responded to “Council’s request to understand the functions of the Community Use of Public Facilities (CUPF) and to examine CUPF’s and other jurisdictions’ before and after school childcare selection processes.” This report describes the history and structure of CUPF; reviews the facility reservation process; describes CUPF’s facility reservation subsidy programs; examines the department’s financial management; reviews before and after school childcare assistance for low-income families; summarizes CUPF’s before and after school childcare selection process; and analyzes six before and after school childcare selection case studies linked to challenges identified by stakeholders. The Committee will have an opportunity to review and discuss the findings and recommendations of the report at a later date.

Council staff raises two items from the report’s recommendations that have implications on the CUPF’s FY23 operating budget for the Committee’s consideration. The two items are:

- **Reclassify the Program Specialist who handles CUPF outreach and communications to a Community Outreach Manager or a Communications Manager, to improve CUPF’s internal and external communications.**

The reports explains that a Program Specialist (Grade 18) was dedicated to handle CUPF’s outreach and communications because of the Office of Internal Audit’s reports on CUPF in 2016. The position was filled, became vacant, and then lapsed in FY22 in response to decreased revenues. The report concludes that “CUPF desperately needs to address its internal and external communications,” and “lacks the proper position and grade to address the department’s communication needs.”

OLO recommends that the Council “approve the County Executive’s FY23-recommended restoration of CUPF’s Program Specialist” and “add sufficient funding to reclassify the position to a Community Outreach Manager.” The report estimates that the reclassification would require additional funding of \$56,000 and recommends that the reclassification process start immediately in FY22 if this additional funding is approved.

Council staff concurs with the OLO recommendation and recommends approval of \$56,000 to support reclassification of the outreach specialist.

- **Consider a comprehensive study that goes beyond the proposed RFP fee study from 2019.**

In late 2019, CUPF prepared a Request for Proposal (RFP) for a comprehensive fee study. The RFP was put on hold for revision and delayed because of the pandemic. According to the OLO Report, CUPF recently asked Procurement to re-start the RFP process and submitted a job description to the County Council's Summer Fellows Program requesting that two summer fellows conduct a fee study this year. The reports concludes that if additional research is needed after the summer fellows complete their work, then an RFP could be issued for the follow-up research, but that additional issues should be explored in the study including ways to simplify the fee structure and user groups, incorporate free use for disadvantaged and vulnerable constituents, provide for the costs to maintain publicly-owned ballfields in the County, and develop a funding structure for community use of public facilities taking into account practices in other jurisdictions.

Council staff concurs with the OLO recommendation. Although an exact cost of an expanded study is not known at this time, Council staff recommends programming a placeholder amount of \$100,000 to reserve capacity in the Department's budget. This effort is core to functions of the Department and should have priority over other uses intended to draw down the Department's fund balance.

3. CUPF Fund Balance and Draw Down

As the OLO Report highlights, the CUPF enterprise fund was created "for the express purpose of maintaining sufficient funds to provide adequate working capital for operations and to protect against volatility in CUPF revenues and expenditures." The ICB policy to maintain a 10% fund balance in resources mitigates current and future risks including revenue shortfalls or unanticipated expenditures.

The OLO Report explains that CUPF did not have a significant fund balance beyond the 10% threshold until its third year of operating the Silver Spring Civic Building. Thus, in FY17, the ICB began implementing a five-year plan that funded additional items that positively affected community use of public facilities to draw down the excess fund balance. Significant investments the ICB made during that time include the following: installation of security cameras, furniture, equipment, and flooring replacement at 32 County locations, fee assistance for facility use, school ballfield renovation and maintenance, and providing audio-visual equipment and floor replacement at the Silver Spring Civic Building.

The drawdown of the fund balance stopped when the COVID-19 pandemic halted community use of public facilities. The fund balance dropped to \$3,263,259 in FY21— a decrease of \$3,656,061 or 53% from the fund balance's peak amount in FY17 of \$6,919,320. The reduction fund balance was originally projected to be more dire with only a remaining balance of \$600,000; however, the Department of Finance discovered an accounting adjustment that was needed to

recognize approximately \$3.1M of revenue that had previously been previously collected and held on the balance sheet as deferred revenue since FY17. The adjustment resulted from the conversion of space scheduling software from CLASS to ACTIVE, which occurred in August of 2016. A more detailed explanation of the accounting issue is provided on ©19. The nature of the \$3.1M balance was discovered during the FY21 year-end closing process. The entire balance was recognized as revenue during FY21.

The end of the year fund balance project for FY23 is approximately \$1.9 million and 13.1 percent of total resources. Community use is projected to return to pre-pandemic levels in FY23.

Ballfields support through CUPF Enterprise Fund

The Parks Ballfields Initiative CIP project shows funding of \$300,000 coming from CUPF Enterprise fund for each of the six-year CIP period. The CUPF Fiscal Plan (©5) shows the corresponding reduction annually from FY23 through FY28, even the Year End Fund Balance falls below the 10% target in FY24. Council staff re-emphasizes that past funding through the CUPF enterprise fund to support ballfield maintenance was not intended to be ongoing and was contingent upon adequate funding in the Enterprise Fund.

Council staff recommends supporting the Ballfield Initiative in FY23 with the amount recommended by the Executive of \$300,000 but remove from the Ballfields PDF and CUPF Fiscal Plan contribution for Ballfield renovation/maintenance in FY24 and beyond.

Before recommending any additional use of the Enterprise Fund for FY23 for items that do not support CUPF’s core functions, the Committee should confirm that the Enterprise Fund level meet policy targets after any expenditures have been accounted for.

4. CUPF Fee Assistance Programs

The Executive has recommended restoring amounts programmed for the SSCB Community Access Program (CAP) and Facility Fee Assistance Program to pre-pandemic levels in FY23 as follows:

| Program | Amount | Funding Source |
|----------|-----------|----------------------|
| SSCB CAP | \$150,000 | CUPF Enterprise Fund |
| FFAP | \$50,000 | CUPF Enterprise Fund |
| FFAP | \$25,000 | General Fund |

Council staff notes that the Council appropriated \$500,000 in Federal CARES funding in FY21 to support field and building use for youth sports programs primarily servings vulnerable/low-income youth. All funds were fully utilized by December 2021. Since that time, Director Bell-Pearson indicated, in response to questions directed by the PHED and E&C Committee, that an additional \$125,000 would be needed to support youth programming at the same level through the end of FY22. The Council has indicated that it supports the use of ARPA funding for this use and unspent funds will carryover into FY23.

Council staff recommends approving the proposed funding for fee assistance programs in the recommended FY23 operating budget.

5. Bid Process for Childcare Placement Update

CUPF reports that the bid process for childcare placement has remained suspended since December of 2018. CUPF continues to meet with MCPS to create a new childcare selection process and have made progress with the intention of having a pilot bid done this year so that programs can be placed in 4 schools without programs (2 existing schools and 2 that will open this fall) for the beginning of the 2022-23 school year. MCPS is taking the lead in developing this process.



Community Use of Public Facilities

RECOMMENDED FY23 BUDGET
\$10,923,236

FULL TIME EQUIVALENTS
30.27

☀ RAMONA BELL-PEARSON, DIRECTOR

MISSION STATEMENT

The mission of the Office of Community Use of Public Facilities (CUPF) is to maximize the community's use of schools and other public facilities and to identify and facilitate activities and programs that respond to the community's needs without disrupting the instructional program of the Montgomery County Public Schools (MCPS) or County operations.

BUDGET OVERVIEW

The total recommended FY23 Operating Budget for the Office of Community Use of Public Facilities is \$10,923,236, an increase of \$2,420,603 or 28.47 percent from the FY22 Approved Budget of \$8,502,633. Personnel Costs comprise 32.50 percent of the budget for 29 full-time position(s) and one part-time position(s), and a total of 30.27 FTEs. Total FTEs may include seasonal or temporary positions and may also reflect workforce charged to or from other departments or funds. Operating Expenses account for the remaining 67.50 percent of the FY23 budget.

COUNTY PRIORITY OUTCOMES

While this program area supports all seven of the County Executive's Priority Outcomes, the following are emphasized:

- ❖ **Thriving Youth and Families**
- ❖ **A Greener County**
- ❖ **Effective, Sustainable Government**

PROGRAM CONTACTS

Contact Ramona Bell-Pearson of the Office of Community Use of Public Facilities at 240.777.2722 or Felicia Hyatt of the Office of Management and Budget at 240.777.2763 for more information regarding this department's operating budget.

PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable). The FY22 estimates reflect funding based on the FY22 Approved Budget. The FY23 and FY24 figures are performance targets based on the FY23 Recommended Budget and funding for comparable service levels in FY24.

| Measure | Actual FY20 | Actual FY21 | Estimated FY22 | Target FY23 | Target FY24 |
|---------------------------------------|----------------|----------------|-------------------|----------------|----------------|
| Program Measures | | | | | |
| Hours of paid school use ¹ | 393,229 | 200,665 | 393,229 | 432,552 | 475,807 |

Community Use of Public Facilities

Libraries, Culture, and Recreation 61-1

| Measure | Actual FY20 | Actual FY21 | Estimated FY22 | Target FY23 | Target FY24 |
|--|----------------|----------------|-------------------|----------------|----------------|
| Percent of school, field, and government building users satisfied with the reservation process ² | 95.3% | 92.8% | 92.8% | 95.3% | 96.0% |
| Number of groups awarded a subsidy for facility fees through either the Facility Fee Assistance Program (FFAP) or the Community Access Program (CAP) ³ | 66 | 52 | 100 | 113 | 113 |
| Percent of groups awarded a subsidy for facility fees through either the Facility Fee Assistance Program (FFAP) or the Community Access Program (CAP) ⁴ | 95.0% | 100.0% | 98.0% | 98.0% | 98.0% |
| Hours of paid school field use ⁵ | 31,676 | 64,891 | 64,891 | 63,039 | 63,669 |
| Hours of paid use for government buildings ⁶ | 5,889 | 806 | 5,889 | 6,478 | 7,126 |
| Hours of paid community use in Silver Spring Civic Building at Veterans Plaza ⁷ | 8,892 | 5,763 | 8,892 | 10,670 | 11,737 |
| Hours of free use for government buildings ⁸ | 43,424 | 17,864 | 43,424 | 47,766 | 48,244 |

¹ Although very little community use occurred in FY21 because of the COVID-19 pandemic, the majority of hours in this category was attributable to childcare providers operating as learning hubs for students engaged in virtual learning while schools were closed to in-person learning. Community use of schools has resumed in FY22 but is lower than in pre-pandemic years. CUPF hopes to return to FY20 early pandemic hours of use in FY22, and then hopefully increase at a rate of 10% in both FY23 and FY24.

² In FY21 while the COVID-19 pandemic prevented the vast majority of community use of facilities, only 250 customers responded to CUPF's 5-Star Survey. That is only 6% of the number that responded in FY19, the last pre-pandemic year. Of those 250 respondents, 92.8% rated the reservation process with 3, 4 or 5 out of 5 stars (181 gave 5 stars, 40 gave 4 stars, and 11 gave 3 stars).

³ In FY21, 49 groups were awarded FFAP and 3 groups were awarded CAP. Although community use largely halted during the COVID-19 pandemic, the County Council provided \$500,000 in additional FFAP funding specifically for youth sports, enabling increased use of fields.

⁴ The total number of applicant groups was lower in FY21 due to the COVID-19 pandemic, particularly for CAP funding. In addition to the 52 groups that received funding, 8 groups did not receive funding but are not considered to be rejected applications because while they met all the qualifications to be funded, they sought to rent indoor spaces which was not possible during the pandemic. Had the spaces been available, they would have received funding and will be eligible in the future.

⁵ While field use was down dramatically in FY20 when all field use was cancelled in the 4th quarter (the heaviest quarter for field use) due to the COVID-19 pandemic, it increased dramatically in FY21 because for almost all of the fiscal year, outdoor fields were the only facilities available to the public. In addition, the County Council appropriated \$500,000 to the FFAP to cover the facility fees for youth sports and organizations to make field use more available to them. These funds continue to be spent into FY22.

⁶ Government building use was down dramatically in FY21 because almost all community use was prohibited due to the COVID-19 pandemic. The majority of use that occurred in this category was the use of a library by a childcare provider operating a learning hub for MCPS students participating in virtual learning.

⁷ Use of the Silver Spring Civic Building in FY21 was largely by DHHS for COVID-19 testing clinics and vaccination clinics.

⁸ Departments of county government are the users of free space in government buildings. Record low numbers in FY21 are due to the COVID-19 pandemic when thousands of county employees were teleworking.

PROGRAM DESCRIPTIONS

☼ Community Access to Public Space

This program provides community organizations and public agencies with access to public schools and government facilities for community services, programs, and events. Services performed by staff in support of this function include: user education training; centralized scheduling of schools, M-NCPPC fields, libraries, regional service centers, County government meeting rooms, and the Silver Spring Civic Building; managing on-line customer facility requests; administering connectivity access to the facility database for school and County staff; providing information and referrals; and problem and conflict resolution. Working with MCPS staff, Parent Teacher Associations, and community-based groups in the implementation and review of facility use policies and procedures is an integral component of this program. This program also provides: general management and staff support to the Interagency Coordinating Board (CUPF's policy-making authority) and the Citizens' Advisory Committee, and administration for community use operations, including financial processes and budgeting for the Community Use Enterprise Fund.

BUDGET SUMMARY

| | Actual FY21 | Budget FY22 | Estimate FY22 | Recommended FY23 | %Chg Bud/Rec |
|---|----------------|----------------|------------------|---------------------|-----------------|
| COMMUNITY USE OF PUBLIC FACILITIES | | | | | |
| EXPENDITURES | | | | | |
| Salaries and Wages | 2,610,400 | 2,467,305 | 2,422,950 | 2,723,279 | 10.4 % |
| Employee Benefits | 726,454 | 714,340 | 683,693 | 827,138 | 15.8 % |

BUDGET SUMMARY

| | Actual FY21 | Budget FY22 | Estimate FY22 | Recommended FY23 | %Chg Bud/Rec |
|---|------------------|------------------|------------------|---------------------|-----------------|
| Community Use of Public Facilities Personnel Costs | 3,336,854 | 3,181,645 | 3,106,643 | 3,550,417 | 11.6 % |
| Operating Expenses | 1,136,452 | 5,320,988 | 4,059,906 | 7,372,819 | 38.6 % |
| Community Use of Public Facilities Expenditures | 4,473,306 | 8,502,633 | 7,166,549 | 10,923,236 | 28.5 % |
| PERSONNEL | | | | | |
| Full-Time | 30 | 30 | 30 | 29 | -3.3 % |
| Part-Time | 1 | 1 | 1 | 1 | --- |
| FTEs | 31.27 | 31.27 | 31.27 | 30.27 | -3.2 % |
| REVENUES | | | | | |
| Facility Rental Fees | 4,149,548 | 8,521,854 | 7,540,700 | 11,435,470 | 34.2 % |
| Investment Income | 8,748 | 0 | 1,152 | 46,260 | --- |
| Community Use of Public Facilities Revenues | 4,158,296 | 8,521,854 | 7,541,852 | 11,481,730 | 34.7 % |

GRANT FUND - MCG

EXPENDITURES

| | | | | | |
|---|--------------|----------|----------|----------|------------|
| Salaries and Wages | 0 | 0 | 0 | 0 | --- |
| Employee Benefits | 0 | 0 | 0 | 0 | --- |
| Grant Fund - MCG Personnel Costs | 0 | 0 | 0 | 0 | --- |
| Operating Expenses | 1,621 | 0 | 0 | 0 | --- |
| Grant Fund - MCG Expenditures | 1,621 | 0 | 0 | 0 | --- |

PERSONNEL

| | | | | | |
|-----------|------|------|------|------|-----|
| Full-Time | 0 | 0 | 0 | 0 | --- |
| Part-Time | 0 | 0 | 0 | 0 | --- |
| FTEs | 0.00 | 0.00 | 0.00 | 0.00 | --- |

REVENUES

| | | | | | |
|----------------------------------|--------------|----------|----------|----------|------------|
| Federal Grants | 1,621 | 0 | 0 | 0 | % |
| Grant Fund - MCG Revenues | 1,621 | 0 | 0 | 0 | --- |

DEPARTMENT TOTALS

| | | | | | |
|----------------------------------|------------------|------------------|------------------|-------------------|---------------|
| Total Expenditures | 4,474,927 | 8,502,633 | 7,166,549 | 10,923,236 | 28.5 % |
| Total Full-Time Positions | 30 | 30 | 30 | 29 | -3.3 % |
| Total Part-Time Positions | 1 | 1 | 1 | 1 | --- |
| Total FTEs | 31.27 | 31.27 | 31.27 | 30.27 | -3.2 % |
| Total Revenues | 4,159,917 | 8,521,854 | 7,541,852 | 11,481,730 | 34.7 % |

FY23 RECOMMENDED CHANGES

| | Expenditures | FTEs |
|---|-------------------|--------------|
| COMMUNITY USE OF PUBLIC FACILITIES | | |
| FY22 ORIGINAL APPROPRIATION | 8,502,633 | 31.27 |
| Changes (with service impacts) | | |
| Reduce: Transaction Fee Booking System Cost Difference [Community Access to Public Space] | (25,220) | 0.00 |
| Other Adjustments (with no service impacts) | | |
| Restore: COVID-19 Savings Plan Reductions [Community Access to Public Space] | 2,526,574 | 0.00 |
| Increase Cost: Annualization of FY22 Compensation Increases | 77,958 | 0.00 |
| Increase Cost: FY23 Compensation Adjustment | 54,677 | 0.00 |
| Increase Cost: Motor Pool Adjustment | 2,098 | 0.00 |
| Increase Cost: Printing and Mail Adjustment | 530 | 0.00 |
| Decrease Cost: Retirement Adjustment | (27,294) | 0.00 |
| Decrease Cost: OPEB Adjustment | (37,960) | 0.00 |
| Decrease Cost: Annualization of FY22 Personnel Costs | (67,612) | 0.00 |
| Decrease Cost: Two-Year Term Concluded for Fiscal Assistant Position [Community Access to Public Space] | (83,148) | (1.00) |
| FY23 RECOMMENDED | 10,923,236 | 30.27 |

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

| Title | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 |
|-------|------|------|------|------|------|------|
|-------|------|------|------|------|------|------|

COMMUNITY USE OF PUBLIC FACILITIES

EXPENDITURES

| | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| FY23 Recommended | 10,923 | 10,923 | 10,923 | 10,923 | 10,923 | 10,923 |
| No inflation or compensation change is included in outyear projections. | | | | | | |
| Labor Contracts | 0 | 147 | 147 | 147 | 147 | 147 |
| These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items. | | | | | | |
| Subtotal Expenditures | 10,923 | 11,070 | 11,070 | 11,070 | 11,070 | 11,070 |

| FY23-28 PUBLIC SERVICES PROGRAM: FISCAL PLAN | | Community Use of Public Facilities | | | | | |
|--|--------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FISCAL PROJECTIONS | FY22 ESTIMATE | FY23 REC | FY24 PROJECTION | FY25 PROJECTION | FY26 PROJECTION | FY27 PROJECTION | FY28 PROJECTION |
| ASSUMPTIONS | | | | | | | |
| Indirect Cost Rate | 19.18% | 18.36% | 18.35% | 18.35% | 18.35% | 18.35% | 18.35% |
| CPI (Fiscal Year) | 5.4% | 3.0% | 2.3% | 2.4% | 2.4% | 2.3% | 2.2% |
| Investment Income Yield | 0.2% | 1.2% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% |
| BEGINNING FUND BALANCE | 3,268,268 | 2,489,389 | 1,880,748 | 871,872 | 832,614 | 1,278,870 | 1,907,326 |
| REVENUES | | | | | | | |
| Charges For Services | 7,540,700 | 11,436,470 | 11,693,912 | 11,971,058 | 12,254,772 | 12,534,181 | 12,804,919 |
| Miscellaneous | 1,152 | 48,288 | 60,550 | 62,860 | 65,250 | 67,740 | 70,320 |
| Subtotal Revenues | 7,641,862 | 11,484,758 | 11,754,462 | 12,033,918 | 12,320,022 | 12,601,921 | 12,875,239 |
| INTERFUND TRANSFERS (Net Non-CIP) | | | | | | | |
| Transfers To Debt Service Fund | (897,347) | (1,028,328) | (1,066,870) | (1,066,608) | (1,066,898) | (1,066,898) | (1,066,718) |
| Wheaton Redevelopment | (329,777) | (330,162) | (330,134) | (329,672) | (330,162) | (330,162) | (329,882) |
| Transfers To The General Fund | (767,570) | (859,167) | (885,836) | (885,836) | (885,836) | (885,836) | (885,836) |
| Indirect Costs | (610,240) | (651,837) | (678,506) | (678,506) | (678,506) | (678,506) | (678,506) |
| Transfers From The General Fund | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| After School | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Elections | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| TOTAL RESOURCES | 8,887,784 | 12,846,800 | 12,388,240 | 11,860,082 | 12,186,638 | 12,824,889 | 13,728,848 |
| CIP CURRENT REVENUE APPROP. P&P OPER. BUDGET APPROP/ EXP'S. | | | | | | | |
| Operating Budget | (178,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) |
| Labor Agreement | (7,166,549) | (10,923,238) | (11,070,402) | (10,470,402) | (10,470,402) | (10,470,402) | (10,470,402) |
| | n/a | 0 | (147,166) | (147,166) | (147,166) | (147,166) | (147,166) |
| Subtotal P&P Oper Budget Approp / Exp's | (7,188,648) | (10,923,238) | (11,217,688) | (10,817,688) | (10,817,688) | (10,817,688) | (10,817,688) |
| OTHER CLAIMS ON FUND BALANCE | (31,818) | (31,818) | 0 | 0 | 0 | 0 | 0 |
| TOTAL USE OF RESOURCES | (7,374,386) | (11,256,062) | (11,617,688) | (10,817,688) | (10,817,688) | (10,817,688) | (10,817,688) |
| YEAR END FUND BALANCE | 2,489,389 | 1,880,748 | 871,872 | 832,614 | 1,278,870 | 1,907,326 | 2,808,278 |
| END-OF-YEAR RESERVES AS A PERCENT OF RESOURCES | | | | | | | |
| | 26.3% | 13.1% | 7.0% | 7.8% | 10.6% | 14.8% | 20.6% |
| <p>Assumptions:</p> <p>1. The FY22 Estimate Beginning Fund Balance includes an accounting adjustment of approximately \$3.0M, which includes previously undistributed revenue.</p> <p>Notes:</p> <p>1. The fund balance is calculated on a net assets basis.</p> <p>2. These projections are based on the Executive's Recommended budget and include the revenue and resource assumptions of that budget. The projected future expenditures, revenues, and fund balances may vary based on changes not assumed here to fee or tax rates, usage, inflation, future labor agreements, and other factors not assumed here.</p> <p>3. Community Use of Public Facilities has a fund balance policy target of 10% of resources.</p> | | | | | | | |

CUPF FY23 Operating Budget Questions

1. Please provide CUPF's quarterly revenue figures broken out by type (e.g., general user fees, ballfields, investment income, civic building) for FY20, FY21 and FY22 to date, along with quarterly expenses realized for that time period. What is the projected revenue by category for FY23?

FY20 Revenues and Expenses

| Revenues | FY20-Q1 | FY20-Q2 | FY20- Q3 | FY20 -Q4 | FY20 Totals |
|-------------------|--------------------|--------------------|--------------------|-----------------|--------------------|
| County Buildings | \$33,801 | \$29,689 | \$17,447 | \$130,337 | \$211,274 |
| Fields | \$86,940 | \$82,657 | \$1,782 | -\$2,653 | \$168,725 |
| Schools | \$2,021,193 | \$2,721,598 | \$2,493,228 | -\$26,799 | \$7,209,220 |
| SSCB | \$275,408 | \$263,004 | \$196,618 | -\$35,035 | \$699,995 |
| Investment Income | \$0 | \$0 | \$316,711 | -\$21,169 | \$292,542 |
| Totals: | \$2,417,342 | \$3,096,948 | \$3,025,786 | \$26,799 | \$8,584,755 |

| Expenses | FY20-Q1 | FY20-Q2 | FY20-Q3 | FY20- Q4 | FY20 Totals |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Operating Expenses | \$1,154,846 | \$1,847,571 | \$1,536,829 | \$1,680,042 | \$6,219,287 |
| Personnel Expenses | \$675,365 | \$748,891 | \$867,868 | \$1,093,312 | \$3,385,436 |
| Totals | \$1,830,210 | \$2,596,461 | \$2,404,698 | \$2,773,354 | \$9,604,723 |

FY21 Revenues and Expenses

| Revenues | FY21-Q1 | FY21-Q2 | FY21-Q3 | FY21-Q4 | FY21 Totals |
|-------------------|------------------|------------------|------------------|------------------|--------------------|
| County Buildings | \$1,880 | -\$690 | \$0 | \$137,552 | \$138,742 |
| Fields | \$68,345 | \$90,571 | \$200,087 | \$103,352 | \$462,355 |
| Schools | \$62,185 | \$182,013 | \$334,557 | \$272,700 | \$851,455 |
| SSCB | \$15,711 | \$33,802 | \$26,425 | \$90,575 | \$166,513 |
| Investment Income | \$0 | \$0 | \$9,119 | \$371 | \$9,490 |
| Totals: | \$148,121 | \$305,696 | \$570,187 | \$603,807 | \$1,628,555 |

| Expenses | FY21-Q1 | FY21-Q2 | FY21-Q3 | FY21-Q4 | FY21 Totals |
|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| Operating Expenses | \$630,761 | \$182,025 | \$190,726 | \$123,077 | \$1,126,590 |
| Personnel Expenses | \$664,883 | \$912,004 | \$739,186 | \$1,020,781 | \$3,336,854 |
| Totals: | \$1,295,644 | \$1,094,029 | \$929,912 | \$1,143,858 | \$4,463,443 |

FY22 Revenues and Expenses Year to Date

| Revenues | FY22-Q1 | FY22-Q2 | FY22-Q3 | FY22 YTD Total |
|-------------------|------------------|--------------------|--------------------|-----------------------|
| County Buildings | \$9,858 | \$12,756 | \$4,059 | \$26,673 |
| Fields | \$107,199 | \$130,594 | \$65,985 | \$303,778 |
| Schools | \$754,936 | \$1,750,573 | \$1,915,155 | \$4,420,664 |
| SSCB | \$110,383 | \$185,663 | \$155,538 | \$451,584 |
| Investment Income | \$0 | \$576 | \$1,473 | \$2,049 |
| Totals: | \$982,376 | \$2,080,161 | \$2,142,210 | \$5,204,748 |

| Expenses | FY22-Q1 | FY22-Q2 | FY22-Q3 | FY22-YTD |
|-----------------|----------------|----------------|----------------|-----------------|
|-----------------|----------------|----------------|----------------|-----------------|

| | | | | |
|--------------------|------------------|------------------|------------------|--------------------|
| Operating Expenses | \$157,322 | \$108,479 | \$124,586 | \$390,387 |
| Personnel Expenses | \$652,778 | \$838,850 | \$711,768 | \$2,203,396 |
| Totals: | \$810,110 | \$947,329 | \$836,354 | \$2,593,783 |

FY23 Revenue Projections

| Revenues | Q1 | Q2 | Q3 | Q4 | Total |
|--------------|-------------|-------------|-------------|-------------|--------------|
| County Bldgs | \$24,401 | \$26,674 | \$27,807 | \$29,321 | \$108,203 |
| Fields | \$87,538 | \$79,987 | \$17,813 | \$158,602 | \$343,940 |
| Schools | \$1,819,437 | \$2,558,100 | \$2,907,214 | \$2,680,282 | \$9,965,033 |
| SSCB | \$283,270 | \$251,725 | \$199,983 | \$283,316 | \$1,018,294 |
| | \$2,214,646 | \$2,916,486 | \$3,152,817 | \$3,151,521 | \$11,435,470 |

2. What is the status of fee reimbursement to MCPS for FY22? Is there a request outstanding? If not, please break out the reimbursements due to MCPS for FY22 reimbursements by type? What are the recommended reimbursements to MCPS for FY23? What percentage of the CUPF's recommended FY23 operating expense is attributable to MCPS reimbursements?

There is currently a request to MCPS to forgive FY22 MCPS reimbursements. As of today, there has been no reply regarding it. However, we have been unable to make any payments without a valid MOU. MCPS is currently reviewing a draft MOU that CUPF has sent.

FY22 MCPS Reimbursements

- Energy Mgmt Service Position Salary (CUPF is responsible for 75%) **\$109,500**
 - 2 Weekend Supervisors Positions' Salaries 1) **\$110,564** 2) **\$86,167.79** (budgeted)
 - Staff Reim. Actuals: Q1-Q3: \$1,103,889, Q4 projection: \$500,000 Line total: **\$1,603,889**
 - FY21 Custodial Supplies: \$219,811
 - FY21 Maintenance Reimbursements Actuals: **\$250,883**
 - Equipment Reimbursements: Actuals Q1-Q3: \$37,777 Q4 Projection: \$17,500 Line total: **\$55,277**
 - Artificial Turf Reimbursement Projection: **\$4,500**
 - FY20 Utilities: \$2,128,358
- FY22 MCPS Reimbursements Total: \$4,568,949.79**

FY23 Budgeted MCPS Reimbursements

- Energy Mgmt Service Position Salary (CUPF is responsible for 75%) **\$99,266**
 - Staff Reimbursements & 2 Weekend Supervisors: **\$2,306,463**
 - FY22 Maintenance Reimbursements: **\$186,084**
 - Equipment Reimbursements & ATF Reimbursements: **\$74,496**
 - FY22 Custodial Supplies: **\$54,953**
 - FY21 Utilities: \$1,893,432
- FY23 Budgeted MCPS Reimbursements: \$4,614,694**

CUPF's FY23 Recommended Operating Budget is \$7,372,819, of which **63%** are attributed to MCPS reimbursements.

3. Please provide a vacancy list. How long is it anticipated that these positions will remain unfilled? What is the anticipated savings for unspent personnel costs in FY23? What was the total for unspent personnel costs in FY21 and FY22 to date and projected?

Previous Lapsed Positions that we plan to fill in FY23

- 018785 Program Specialist II - **\$94,265**
 - 013823 Program Specialist I - **\$84,209**
 - 016577 Program Specialist I - **\$84,209**
 - 012698 Program Specialist I - **\$84,209**
 - 017460 PT Principal Admin Aide - **\$42,558**
- Total for Lapsed Positions: \$389,450**

Newly Vacated Positions (Planning to fill ASAP)

- 015218 Manager III (Announcement sent to OHR for posting) **\$181,054**
- 003779 Administrative Specialist II (Announcement sent to OHR for posting) **\$119,285**
- 003781 Program Specialist I (OHR to make conditional offer) **\$106,793**

FY21 Budgeted Personnel Costs: \$3,501,873

FY21 Actual Personnel Costs: \$3,336,854

FY21 Unspent Personnel Costs: \$165,019

FY22 Budgeted Personnel Costs: \$3,205,502

FY22 YTD Actual Personnel Costs: \$2,318,936

FY22 Projected Unspent Personnel Costs: \$73,677 (Based on BI Projected Variance)

4. How much is budgeted for the Silver Spring Civic Building Community Access Pilot Program (CAPP) and the Facility Fee Assistance Program (FFAP) in FY23 by funding source? How much funding is needed in FY23 to provide subsidies for youth programming at the highest level of support provided in FY22? For FY21 and FY22, please the list of awards made (including organization, program, award amount, percent of CUPF fee paid) and the reasons that any requests were rejected.

FY23 CAP - \$150,000

- Fully funded through the enterprise fund

FY23 FFAP Funding \$75,000

- \$50,000 funded through the enterprise fund
- \$25,000 funded through general budget funds

In FY21, CUPF received a special appropriation for youth sports in the amount of \$500,000, which was to be used through December 2021. All funds were fully utilized during this time period. A reduction in both CAP and FFAP funding was implemented in FY22 due to reduced revenues during COVID. Restoration of both budgets is recommended for FY23. The Director has put in a request for an additional \$125,000 to be used for youth sports which was to be utilized in the second half of FY22. We

understand that a special appropriation will be introduced on April 26th and that the funds should carry over to the new fiscal year.

FY21 CAP Awards

| Organization/ Customer | # of Permits Awarded | Percent Covered | Total Award |
|-------------------------------|-----------------------------|------------------------|--------------------|
| El Poder de Ser Mujer | 1 | 100% | \$3,149.00 |
| FreshFarm Farmers Market | 1 | 72% | \$21,312.00 |
| Fit Fathers | 1 | 77% | \$539.00 |
| Grand Total | | | \$25,000.00 |

FY22 CAP Awards YTD

| Organization/ Customer | # of Permits Awarded | Percent Covered | Total Award |
|---|-----------------------------|------------------------|--------------------|
| African And Cultural Resources Center | 1 | 52% | \$1,755.00 |
| Art Health & Healing (AH&H) | 1 | 25% | \$300.00 |
| Audubon Naturalist Society | 1 | 83% | \$3,166.00 |
| COTSA | 1 | 66% | \$2,068.00 |
| Crittenton Services Of Greater Washington | 1 | 64% | \$2,669.00 |
| Djphatsu Media & Communications | 1 | 92% | \$2,484.00 |
| Elite Soccer Youth Development Academy (ESYDA) | 1 | 77% | \$1,748.00 |
| El Poder De Ser Mujer, Inc. | 2 | 75% | \$4,080.00 |
| Eritrean American Youth Sports Assoc Of MD/EAYSAM | 1 | 66% | \$2,856.00 |
| Ethio Global Arts | 1 | 68% | \$787.00 |
| Ethiopian Community Center In MD | 2 | 85% | \$2,179.00 |
| Fit Fathers | 3 | 71% | \$4,293.00 |
| Folklore Society Of Greater Washington (FSGW) | 1 | 64% | \$1,450.00 |
| FRESHFARM Markets, Inc. | 1 | 83% | \$13,922.00 |
| Friends Of Sligo Creek (FOSC) | 1 | 82% | \$147.00 |
| Haneefiya America | 6 | 39% | 3687 |
| Jamaica Education For The Poor Foundation | 4 | 34% | 3195.5 |
| Jubilee Association Of Maryland, Inc. | 1 | 63% | \$523.00 |
| La Main Tendue - The Reach Out Hand | 1 | 86% | \$2,107.00 |

| | | | |
|--|---|--------|--------------------|
| Latino Economic Development Center (LEDC) | 1 | 82% | \$2,050.00 |
| Livin It Out | 1 | 81% | \$1,360.00 |
| Montgomery Coalition For Adult English Literacy | 1 | 88% | \$434.00 |
| Montgomery County Renters Alliance | 1 | 73% | \$956.00 |
| The Malian Association In Washington (AMAW) | 1 | 55% | \$1,755.00 |
| The Morning After Center For Hope & Healing, Inc. | 1 | 62% | \$558.00 |
| Mu Nu Chapter Unincorporated Association OPPF, Inc | 1 | 78% | \$468.00 |
| New Beginning Ministries Inc | 1 | 93% | \$2,046.00 |
| P.O.M. Squad (Positive Outcome Mentoring) | 2 | 72% | \$1,507.00 |
| Puente De Amistad | 1 | 83% | \$3,440.00 |
| Raba Leadership Initiative | 1 | 73% | \$703.00 |
| Shepherd's Table | 1 | 74% | \$444.00 |
| SPACeS In Action | 1 | 42% | \$286.00 |
| Sunflower Bakery | 1 | 86% | \$2,330.00 |
| Tayitu Cultural & Educational Center (TCEC) | 1 | 82% | \$2,624.00 |
| Tumaini DC Inc. | 1 | 65% | \$1,612.00 |
| Up2Us Foundation | 1 | 65% | \$942.00 |
| Washington Adventist University (WAU) | 1 | 68% | \$340.00 |
| | | Total: | \$77,271.50 |

FY21 FFAP Awards (Special Appropriation Funding 19-589)

| Organization/ Customer | Program | # of Permits Awarded | Percent Covered | Total Award |
|-----------------------------------|----------------|-----------------------------|------------------------|--------------------|
| 480 CARES Inc. | Fields | 2 | 100% | \$2,045.00 |
| Angels Baseball | Fields | 21 | 100% | \$1,730.00 |
| Avanti Athletics Association Inc. | Fields | 9 | 100% | \$802.50 |
| Backyard Sports | Fields | 2 | 100% | \$2,340.00 |
| B-CC Baseball, Inc. | Fields | 15 | 100% | \$10,105.00 |
| Bethesda Lacrosse Association | Fields | 22 | 98% | \$10,531.50 |
| Burtonsville Athletic Association | Fields | 13 | 100% | \$15,000.00 |
| Calverton Soccer Club | Fields | 3 | 100% | \$6,850.00 |
| Cerritos Soccer Academy Corp | Fields | 2 | 100% | \$1,350.00 |

| | | | | |
|---|----------|----|------|-------------|
| Clarksburg Baseball Inc. | Fields | 27 | 97% | \$14,975.00 |
| CORE FC, Inc. | Fields | 1 | 100% | \$15.00 |
| Damascus Sports Association | Fields | 27 | 95% | \$13,459.00 |
| Douglas Reimer | Fields | 1 | 100% | \$100.00 |
| Elite Soccer Youth Development Academy | Fields | 9 | 100% | \$14,286.50 |
| Ethio Silver Spring Soccer Academy | Fields | 1 | 81% | \$4,620.00 |
| Fit 2 Believe | Fields | 1 | 100% | \$15.00 |
| Girls on the Run | Fields | 2 | 100% | \$92.50 |
| Go Premier | Fields | 17 | 98% | \$8,723.00 |
| I9 Sports/Aduwu | Fields | 4 | 97% | \$2,437.50 |
| I9 Sports/Aduwu | Facility | 1 | 100% | \$800.00 |
| IMPACT Silver Spring | Fields | 14 | 100% | \$5,852.50 |
| Kidball Foundation Inc. | Fields | 24 | 100% | \$14,430.00 |
| KIDSPIRED, LLC | Fields | 1 | 100% | \$15.00 |
| KOA Sports League | Fields | 15 | 93% | \$15,000.00 |
| Ko-ach Sports | Fields | 1 | 100% | \$660.00 |
| Laurel/Calverton/Takoma Park Soccer Club | Fields | 10 | 99% | \$12,618.00 |
| Luciano Emilio Brazilian Soccer Academy | Fields | 22 | 95% | \$990.00 |
| Maryland Flyers Football Club | Fields | 1 | 100% | \$2,070.00 |
| MEYSA/MD Eritrean Youth Soccer Assoc | Fields | 1 | 92% | \$2,640.00 |
| MD Rush Montgomery League | Fields | 32 | 99% | \$14,221.00 |
| Metro Girls Lacrosse | Fields | 1 | 100% | \$985.00 |
| Montgomery County Baseball Assoc. (MCBA) | Fields | 1 | 100% | \$515.00 |
| Montgomery County Gov./HHS | Fields | 4 | 97% | \$7,390.00 |
| Montgomery County Little League | Fields | 36 | 98% | \$8,922.50 |
| Montgomery Sports Association | Facility | 21 | 100% | \$3,795.00 |
| Montgomery Sports Association | Fields | 20 | 100% | \$1,502.50 |
| Ofer Levy, LLC | Fields | 4 | 100% | \$200.75 |
| OBGC/Olney Boys & Girls Club | Fields | 13 | 99% | \$15,000.00 |
| Open Door Sports | Fields | 5 | 84% | \$192.00 |
| Overtime Athletics | Fields | 8 | 100% | \$737.50 |
| Pachuca Futbol Club USA | Fields | 1 | 100% | \$425.00 |
| Silver Spring Warriors Lacrosse | Fields | 4 | 94% | \$2,553.00 |
| Soccer Shots | Fields | 56 | 98% | \$15,000.00 |
| Stoddert Soccer of MD | Fields | 27 | 98% | \$15,000.00 |
| STAT Performance Inc. | Fields | 9 | 100% | \$11,300.00 |
| Super Delegates Football Club | Fields | 5 | 72% | \$5,500.00 |
| Total Futbol LLC | Fields | | 100% | \$13.50 |
| Unity Youth Development Inc. | Fields | 5 | 99% | \$14,802.50 |
| Upcounty Rec Sports & Fitness | Fields | 1 | 100% | \$280.00 |
| Upper Montgomery Athletic Club | Fields | 3 | 100% | \$530.00 |

| | | | | |
|------------------------------|--------|---|------------------------------|---------------------|
| Washington Area Frisbee Club | Fields | 4 | 89% | \$1,920.25 |
| | | | Grand FFAP Total: | \$285,338.50 |

FY22 FFAP Awards (Special Appropriation Funding 19-589)

| Organization/ Customer | Program | # of Permits Awarded | Percent Covered | Total Award |
|---|----------------|-------------------------------------|----------------------------|------------------------|
| 480 Cares Inc. | Fields | 1 | 93% | \$440.00 |
| 1-270 Youth Sports Association | Schools | 15 | 57% | \$15,000.00 |
| Angel's Baseball | Fields | 3 | 100% | \$445.00 |
| Balls 2 Life Program | Schools | 3 | 78% | \$1,650.00 |
| Burtonsville Athletic Assoc | Fields | 2 | 100% | \$1,047.50 |
| Camp Connections | Schools | 3 | 100% | \$13,880.00 |
| Cerritos Soccer Academy Corp | Fields | 6 | 85% | \$6,240.00 |
| Children's Soccer Academy | Fields | 5 | 97% | \$2,345.00 |
| Children's Soccer Academy | Schools | 1 | 96% | \$1,293.75 |
| CYO Archdiocese of Washington Soccer | Fields | 2 | 100% | \$612.50 |
| CYO Archdiocese of Washington Soccer | Schools | 1 | 30% | \$1,500.00 |
| Damascus Sports Association (DSA) | Schools | 9 | 100% | \$4,616.00 |
| DreamMakers, Inc. | Schools | 15 | 100% | \$2,775.50 |
| Elite Soccer Youth Development Academy (ESYDA) | Fields | 1 | 100% | \$1,995.00 |
| Flag Star Football | Fields | 5 | 100% | \$2,253.00 |
| Germantown Kids Cricket Club | Fields | 2 | 100% | \$1,080.00 |
| Germantown Lady Panthers Basketball | Schools | 3 | 41% | \$2,788.00 |
| Germantown Sports Association | Schools | 8 | 73% | \$2,388.50 |
| Germantown Wrestling Club | Schools | 6 | 96% | \$1,778.00 |
| Girls on the Run | Schools | 57 | 98% | \$9,422.25 |
| Grand Slam Baseball/Dominican Basketball League | Schools | 6 | 100% | \$3,256.50 |
| IMPACT Silver Spring | Fields | 6 | 100% | \$2,990.00 |
| IMPACT Silver Spring | Schools | 4 | 26% | \$1,071.00 |
| KEEN Greater DC | Schools | 1 | 33% | \$1,080.00 |
| KIDSPIRED | Schools | 3 | 65% | \$4,522.50 |
| Make a Difference Basketball | Schools | 2 | 100% | \$272.00 |
| Maryland Flyers Football Club | Fields | 1 | 100% | \$1,297.50 |
| Maryland Flyers Football Club | Schools | 1 | 38% | \$4,278.00 |
| MCG-HHS/Street Outreach | Fields | 2 | 57% | \$1,044.00 |
| MD Youth Cricket Assoc. Rockville Rockstars | Fields | 1 | 100% | \$846.00 |
| Montgomery County Rec Dept. | Schools | 12 | 43% | \$5,058.50 |
| Montgomery County Rec Dept. | Fields | 2 | 74% | \$9,326.50 |
| MEYSA/MD Eritrean Youth Soccer Assoc | Fields | 6 | 64% | \$12,474.07 |

| | | | | |
|--|---------|----|--------|--------------|
| MoCo Warriors | Schools | 3 | 74% | \$663.00 |
| Montgomery County Heat Basketball | Schools | 4 | 100% | \$1,142.00 |
| MVSA VBC | Schools | 3 | 29% | \$6,336.75 |
| Olney Boys & Girls Club | Schools | 1 | 43% | \$4,441.00 |
| Open Door Sports Inc | Fields | 6 | 100% | \$290.00 |
| Overtime Athletics - Montgomery County | Schools | 1 | 100% | \$2,593.00 |
| Pachuca Futbol Club USA | Fields | 2 | 90% | \$3,592.50 |
| Play Ball Academy LLC | Schools | 4 | 100% | \$3,315.00 |
| Play Ball Academy LLC | Fields | 2 | 100% | \$1,920.00 |
| Ponce De Leon Baseball League | Fields | 2 | 92% | \$3,726.00 |
| Project Linus Montgomery County Chapter | Fields | 1 | 56% | \$277.50 |
| Quince Orchid Wrestling Club | Schools | 1 | 75% | \$273.38 |
| Raising Kings | Fields | 1 | 100% | \$780.00 |
| Reach Beyond Basketball | Schools | 4 | 100% | \$1,660.00 |
| Rising Stars Heart Over Talent | Schools | 2 | 100% | \$459.00 |
| Seneca Creek Community Church | Schools | 1 | 100% | \$480.00 |
| Silver Spring Saints | Fields | 2 | 100% | \$650.00 |
| Silver Spring Saints | Schools | 1 | 100% | \$499.50 |
| South Germantown Football Association | Schools | 2 | 100% | \$1,022.00 |
| Special Olympics MD | Schools | 3 | 100% | \$440.00 |
| STAT Performance | Schools | 1 | 40% | \$1,608.75 |
| St. Bernadette's CYO - Youth Sports | Fields | 3 | 100% | \$739.00 |
| St. Bernadette's CYO - Youth Sports | Schools | 7 | 100% | \$2,006.00 |
| Sts. Constantine & Helen GOYA | Schools | 1 | 100% | \$840.00 |
| St. Peter's Athletic Association | Schools | 8 | 65% | \$6,399.00 |
| Student Athletes For Educational Opportunities Inc | Schools | 1 | 38% | \$861.00 |
| Super Delegates Football Club, LLC | Fields | 1 | 93% | \$9,584.25 |
| Takoma Park Family Hoops | Schools | 1 | 100% | \$56.00 |
| The Imprint LLC | Fields | 1 | 100% | \$140.00 |
| The Imprint LLC | Schools | 1 | 44% | \$1,060.50 |
| Triple Threat Basketball | Schools | 1 | 100% | \$5,514.00 |
| Tru2Form Hoops | Schools | 16 | 80% | \$3,832.00 |
| Unity Youth Development Inc. | Schools | 7 | 87% | \$5,195.50 |
| Unity Youth Development Inc. | Fields | 4 | 99% | \$7,022.50 |
| Washington Area Frisbee Club | Fields | 6 | 90% | \$4,615.00 |
| Washington Chinese Youth Club | Schools | 5 | 100% | \$3,344.80 |
| Wheaton Majorettes DBA Wheaton Dance & Twirl Team | Schools | 3 | 80% | \$5,560.00 |
| White Oak Youth Sports Assoc | Fields | 2 | 83% | \$656.00 |
| | | | Total: | \$214,661.50 |

FY22 FFAP Traditional Funding Year to Date (Budget: \$37,500)

| Organization/ Customer | Program | # of Permits Awarded | Percent Covered | Total Award |
|------------------------|---------|----------------------|-----------------|-------------|
|------------------------|---------|----------------------|-----------------|-------------|

| | | | | |
|--|---------|---|--------|------------|
| MCAEL - Covenant Life Church (ESOL Ministry) | Schools | 1 | 100% | \$3,793.50 |
| MEYSA/MD Eritrean Youth Soccer Assoc | Fields | 1 | 100% | \$175.93 |
| P.O.M. Squad (Positive Outcome Mentoring) | School | 3 | 88% | \$1,907.00 |
| | | | Total: | \$5,876.43 |

5. Please provide an update on the permitting of childcare in schools in FY22 including a list of elementary schools and associated childcare providers, Excel Beyond the Bell or other comprehensive after school programs, or lack of providers/programs. Have any providers been selected for school needing a new provider in FY21 or FY22, and if so, what process has been used. Are there any plans to change the process in FY23?

The Bid process for childcare placement remains suspended since December of 2018. We continue to meet with MCPS to create a new childcare selection process and have made progress with the intention of having a pilot bid done this year so that programs can be placed in 4 schools without programs (2 existing schools and 2 that will open this fall) for the beginning of the 2022-23 school year. The process for selection is still a work in progress but MCPS is taking the lead in development.

| SCHOOL AGE BEFORE AND AFTER CARE PROVIDER | School |
|---|--|
| Montgomery Child Care Assn | Arcola Elementary School |
| Rockville Day Care Assoc | Ashburton Elementary School |
| Bar-T | Bannockburn Elementary School |
| Kids After Hours | Barnsley Elementary School |
| Global Children's Center | Beall Elementary School |
| NO S.A. CHILD CARE | Bel Pre Elementary School (612) |
| Bar-T | Bells Mill Elementary School |
| Bar-T | Belmont Elementary School |
| Wonders Child Care Ctr | Bethesda Elementary School |
| Montgomery Child Care Assn | Beverly Farms Elementary School |
| Rockville Day Care Assoc | Bradley Hills Elementary School |
| KidsCo, Inc. | Brooke Grove Elementary School |
| Global Children's Center | Brookhaven Elementary School |
| KidsCo, Inc. | Brown Station Elementary School |
| Bar-T | Burning Tree Elementary School |
| Horizon Child Care | Burnt Mills Elementary School @ Fairland 1/2022 |
| Kids After Hours | Burtonsville Elementary School |
| Kids Adventure, LLC | Candlewood Elementary School |
| Kids After Hours | Cannon Road Elementary School |
| Kids After Hours | Carderock Springs Elementary School |
| Bar-T | Carson Rachel Elementary School |
| KidsCo, Inc. | Cashell Elementary School |
| KidsCo, Inc. | Cedar Grove Elementary School |

| | |
|---------------------------------------|---|
| Wonders Child Care Ctr | Chevy Chase Elementary School |
| NO S.A. CHILD CARE | Clarksburg Elementary School (623) |
| Children's Center Damascus | Clearspring Elementary School |
| Bar-T | Clopper Mill Elementary School |
| Kids After Hours | Cloverly Elementary School |
| NO S.A. CHILD CARE | Cold Spring Elementary School (332) |
| Bar-T | College Gardens Elementary School |
| NO S.A. CHILD CARE (CHAMIONS) | Cresthaven Elementary School |
| KidsCo, Inc. | Daly, Capt. James E. Elementary School |
| KidsCo, Inc. | Damascus Elementary School |
| Bar-T | Darnestown Elementary School |
| Bar-T | Diamond Elementary School |
| Academy Child Dev. Ctr | Drew, Dr. Charles R. Elementary School |
| Academy Child Dev. Ctr | DuFief Elementary School |
| Global Children's Center | E. Silver Spring Elementary School |
| Kids After Hours | Fairland Elementary School |
| KidsCo, Inc. | Fallsmead Elementary School |
| Kids After Hours | Farmland Elementary School |
| Bar-T | Fields Road Elementary School |
| KidsCo, Inc. | Flower Hill Elementary School |
| Kids After Hours | Flower Valley Elementary School |
| Kids After Hours | Forest Knolls Elementary School |
| NO S.A. CHILD CARE | Fox Chapel Elementary School (611) |
| Global Children's Center | Gaithersburg Elementary School |
| Academy Child Dev. Ctr | Galway Elementary School |
| Kids After Hours | Garrett Park Elementary School |
| NO S.A. CHILD CARE (MCCA) | Georgian Forest Elementary School |
| Bar-T | Germantown Elementary School |
| Global Children's Center | Gibbs Elementary School |
| AlphaBest | Glen Haven Elementary School |
| Kids After Hours | Glenallen Elementary School |
| Bar-T | Goshen Elementary School |
| Bar-T | Great Seneca Creek |
| Kids After Hours | Greencastle Elementary School |
| Montgomery Child Care Assn | Greenwood Elementary School |
| NO S.A. CHILD CARE (ALPHABEST) | Harmony Hills Elementary School (745) |
| Global Children's Center | Highland Elementary School |
| Kids After Hours | Highland View Elementary School |
| NO S.A. CHILD CARE | Jackson Road Elementary School (732) |
| Montgomery Child Care Assn | Jones Lane Elementary School |
| NO S.A. CHILD CARE (YMCA) | Kemp Mill Elementary School |
| Bar-T | Kensington Parkwood Elementary School |
| Global Children's Center | Lake Seneca Elementary School |

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| Bar-T | Lakewood Elementary School |
| Bar-T | Laytonsville Elementary School |
| NO S.A. CHILD CARE | Leleck Elementary School (874) |
| KidsCo, Inc. | Little Bennett Elementary School |
| KidsCo, Inc. | Luxmanor Elementary School |
| Bar-T | Marshall Thurgood Elementary School |
| Rockville Day Care Assoc | Maryvale Elementary School |
| Bar-T | Matsunaga Spark Elementary School |
| Bar-T | McAuliffe S Christa Elementary School |
| Bar-T | McNair Ronald Elementary School |
| Kids After Hours | Meadow Hall Elementary School |
| Bar-T | Mill Creek Towne Elementary School |
| NO S.A. CHILD CARE | Monocacy Elementary School (151) |
| NO S.A. CHILD CARE | Montgomery Knolls Elementary School (469) |
| NO S.A. CHILD CARE (GLOBAL) | New Hampshire Estates Elementary School |
| NO S.A. CHILD CARE (KAH) | Nix, Roscoe Elementary School (482) |
| Kids After Hours | North Chevy Chase Elementary School |
| NO S.A. CHILD CARE | Oak View Elementary School (423) |
| Kids After Hours | Oakland Terrace Elementary School |
| NO S.A. CHILD CARE | Olney Elementary School (683) |
| Kids After Hours | Page, William Tyler Elementary School |
| AlphaBest | Parkland Middle School |
| KidsCo, Inc. | Pine Crest Elementary School |
| Kids Adventure, LLC | Piney Branch Elementary School |
| Global Children's Center | Poolesville Elementary School |
| NO S.A. CHILD CARE (BAR-T) | Potomac Elementary School |
| NO S.A. CHILD CARE | Resnik, Judith Elementary School (602) |
| Bar-T | Ride Dr Sally K Elementary School |
| Bar-T | Ritchie Park Elementary School |
| Bar-T | Rock Creek Forest Elementary School |
| Bar-T | Rock Creek Valley Elementary School |
| Kids After Hours | Rock View Elementary School |
| KidsCo, Inc. | Rockwell Lois P Elementary School |
| Horizon Child Care | Rolling Terrace Elementary School |
| Kids After Hours | Rosemary Hills Elementary School |
| Global Children's Center | Rosemont Elementary School |
| Kids After Hours | Rustin, Bayard Elementary School |
| KidsCo, Inc. | Sequoyah Elementary School |
| KidsCo, Inc. | Seven Locks Elementary School |
| NO S.A. CHILD CARE | Sherwood Elementary School (524) |
| AlphaBest | Shriver Elementary School |
| KidsCo, Inc. | Silver Spring International Middle School |
| Kids After Hours | Singer, Flora Elementary School |

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| KidsCo, Inc. | Sligo Creek Elementary School |
| NO S.A. CHILD CARE | Snowden Farm Elementary School (644) |
| Bar-T | Somerset Elementary School |
| NO S.A. CHILD CARE | South Lake Elementary School (893) @ Emory Grove 1/2022 |
| Bar-T | Stedwick Elementary School |
| Academy Child Dev. Ctr | Stone Mill Elementary School |
| Global Children's Center | Stonegate Elementary School @ North Lake Center 1/2022 |
| Cosmic Kids | Strathmore Elementary School |
| KidsCo, Inc. | Strawberry Knoll Elementary School |
| Global Children's Center | Summit Hall Elementary School |
| Kids Adventure, LLC | Takoma Park Elementary School |
| Bar-T | Travilah Elementary School |
| NO S.A. CHILD CARE | Twinbrook Elementary School (558) |
| Global Children's Center | Viers Mill Elementary School |
| SOAR LLC | Washington Grove Elementary School |
| KidsCo, Inc. | Waters Landing Elementary School |
| Bar-T | Watkins Mill Elementary School |
| Farmland CDC | Wayside Elementary School |
| Kids Adventure, LLC | Weller Road Elementary School |
| Kids After Hours | Westbrook Elementary School |
| Kids After Hours | Westover Elementary School |
| Kids Adventure, LLC | Wheaton Woods Elementary School |
| Bar-T | Whetstone Elementary School |
| Global Children's Center | Wims Wilson Elementary School |
| Bar-T | Wood Acres Elementary School |
| Bar-T | Woodfield Elementary School |
| Kids After Hours | Woodlin Elementary School @ Grosvenor Center 1/2022 |
| KidsCo, Inc. | Wyngate Elementary School |

RED = NO SCHOOL AGE BEFORE AND AFTER CARE

BOLD = TITLE I

PRE-SCHOOL PROGRAMS IN OTHER MCPS LOCATIONS:

Lynnbrook Center -MCPS pre-school -Bethesda Reggio

MacDonald Knolls -MCPS pre-school -The Arc of Montgomery County

Concord Center - MCPS pre-schools - Apple Montessori and Suburban Nursery School

6. What is the recommended operating budget for the Silver Spring Civil Building and Plaza for FY22 and FY23?

We do not maintain a separate budget for the Silver Spring Civic Building (SSCB). Expenses for SSCB are paid from the department's overall budget as appropriate.

7. Please identify amounts billed or distributed to the Parks for school ballfield renovation/maintenance in FY20, FY21, and FY22 along with the corresponding fields.

CUPF contributed \$250,000 in FY20. For FY21 and FY22, CUPF was unable to contribute any funding since revenue intake plummeted, so the amount that was to come out of CUPF came from GO bonds.

In FY21, the Department of Finance became aware of an accounting adjustment that was needed to recognize approximately \$3.1M of revenue that had previously been previously collected and held on the balance sheet as deferred revenue since FY17. The adjustment can be attributed to the system conversion from CLASS to ACTIVE, which occurred in August of 2016.

For most activities, CUPF collects funds in advance of the related event date. When money is received in advance, it should be recorded to deferred revenue (a balance sheet liability account). Once the event occurs, CUPF has “earned” the revenue, and the funds are relieved from deferred revenue and recognized in the appropriate revenue account. However, due to limitations of the CLASS system, funds collected in advance could not be recorded to the deferred revenue account directly; additional steps were required to properly account for that deferred revenue. Funds were first recorded to an “undistributed revenue” holding account. When the event occurred, the funds would be moved from the holding account to the appropriate revenue account based on the type of activity (i.e., Facility Use of Fees, Turf Book, Equipment Fee, etc.). At fiscal year-end, additional reconciliations and steps were required, for events not yet held, to temporarily shift the funds collected in advance from the holding account to deferred revenue for Annual Comprehensive Financial Report (ACFR) purposes, and then to shift the funds back to the holding account until the event was held and revenue could be reported. This extra set of reconciliations and entries were not needed under the new ACTIVE system, which could record funds collected in advance to deferred revenue directly.

When the CLASS system was cut off, there was still \$3.1M in the undistributed revenue holding account that should have been, but never was, recognized as revenue when the events took place. It appears the extra reconciliations and steps required were applied to new collections that occurred after the CLASS system was implemented, but were overlooked being applied to the beginning balances in the holding account. So CUPF did not report revenue in 2017 and potentially later years, that it was entitled to. This can be attributed to knowledge loss from employee turnover in both CUPF and Finance at the time; during the switch new staff were not aware of the need to take the additional steps required of the old system, for this beginning balance, to properly account for that portion of deferred revenue. The nature of the \$3.1M balance was discovered during the FY21 year-end closing process. Since the related events have since taken place, the entire balance was recognized as revenue during FY21.