



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

June 12, 2025

To: The Maryland-National Capital Park and Planning Commission
 Via: William Spencer, Acting Executive Director
 From: Terri Bacote-Charles, Corporate Budget Director
 Subject: Resolution 25-12, *Adoption of the Commission's FY 2026 Operating and Capital Budgets*

Recommendation:

Approve Resolution No 25-12, *Adoption of the FY 2026 Commission Operating and Capital Budgets*.

Background:

Pursuant to the Land Use Article, of the Annotated Code of Maryland, the Commission submitted its Proposed Budget to the County Executives of Prince George's County and Montgomery County on January 15th. On May 8, 2025, in accordance with the Land Use Article, each County Council approved the portion of the Commission's budget allocated to its county. On May 22, 2025, Montgomery County Council adopted resolutions 20-814 and 20-823 and the Prince George's County Council approved bill CB-055-2025.

Commission Resolution 25-12, *Adoption of the FY 2026 Commission Operating and FY 2026 Capital Budget*, sets forth the budget for FY 2026 including the additions, deletions, increases, and decreases from the submitted Proposed Budget as approved by the respective County Councils of Montgomery County and Prince George's County.

The FY 2026 Adopted Budget totals nearly \$918.9 million excluding reserves, ALARF, and Internal Service Funds. Compared to the FY 2025 Adopted Budget, the FY 2026 Budget is lower by about \$15.0 million.

In Prince George's County, the budget is decreasing 2.1% for FY 2026. This budget reflects a one-time offset and the expanded partnership with the County Council to increase new programming and the number of project charges for both the Park and Recreation funds. It also supports three new capital projects as well as the renovation of three existing structures and provides for the Planning Department's aggressive recruitment plan that includes the addition of 20 full-time positions to respond to planning initiatives, growing activity centers and improve the quality of life for all stakeholders. Property tax rates remain the same as those set in FY 2016.

In Montgomery County, the budget is decreasing 0.5% for FY 2026. This net decrease reflects an increase of 5.7% in the tax supported funds and a 24.0% decrease in the capital program. As part of the final balancing, the County decreased both the proposed property tax rates for both the Administration Fund and the Park Fund and decreased the use of fund balance. The following chart provides a comparative summary of the FY 2026 Adopted Budget for each county:

Summary of FY26 Adopted Budget Expenditures
(net reserves, ALARF, and Internal Service Funds)

	FY25 Adopted	FY26 Adopted	\$ Change	% Change
Prince George's Funds				
Administration (1)	\$ 103,464,095	80,893,636	\$ (22,570,459)	-21.8%
Park (2)	222,257,889	230,982,555	8,724,666	3.9%
Recreation (3)	141,444,103	155,262,647	13,818,544	9.8%
ALA Debt	-	-	-	-
Subtotal Tax Supported	467,166,087	467,138,838	(27,249)	0.0%
Park Debt Service	17,384,703	15,717,154	(1,667,549)	-9.6%
Capital Projects (4)	142,555,000	130,290,000	(12,265,000)	-8.6%
Enterprise	17,012,675	17,256,538	243,863	1.4%
Special Revenue	8,195,459	8,235,501	40,042	0.5%
Total Prince George's	\$ 652,313,924	638,638,031	\$ (13,675,893)	-2.1%
Montgomery Funds				
Administration (5)	\$ 44,404,550	47,212,242	\$ 2,807,692	6.3%
Park (6)	140,921,309	148,628,891	7,707,582	5.5%
ALA Debt	2,398,786	2,534,958	136,172	5.7%
Subtotal Tax Supported	187,724,645	198,376,091	10,651,446	5.7%
Park Debt Service	8,151,690	8,226,057	74,367	0.9%
Capital Projects (4)	63,649,000	48,348,000	(15,301,000)	-24.0%
Enterprise	11,283,610	13,848,355	2,564,745	22.7%
Property Management	1,688,700	1,962,600	273,900	16.2%
Special Revenue	9,024,081	9,455,222	431,141	4.8%
Total Montgomery	\$ 281,521,726	280,216,325	\$ (1,305,401)	-0.5%
Combined Total	\$ 933,835,650	918,854,356	\$ (14,981,294)	-1.6%

(1) Includes transfer to Capital Projects Fund and Largo HQ Building Fund

(2) Includes transfer to Debt Service and Capital Projects Fund

(3) Includes transfer to Enterprise Fund and Capital Projects Fund

(4) Includes transfer to Park Fund

(5) Includes transfer to Special Revenue Fund and Park Fund

(6) Includes transfer to Debt Service and Capital Projects Fund

Summary of Adjustments in the FY 2026 Adopted Budget

The FY 2026 budgets, as approved by the respective County Councils, included the following adjustments from the Proposed Budget.

Montgomery County Adjustments from Proposed

Administration Fund

- ✓ In the Commissioner's Office:
 - Elimination of requested Administrative Assistant III position (\$97,613)
- ✓ Within the Planning Department:
 - Revise allocation of funding by division based on reorganization, further revision based on salary lapse and minor adjustments to supplies and services.
 - Elimination of funding for Shaping Corridor Focused Growth study and reduce professional service funds for ongoing Master Plan Support (346,383).
 - Elimination of requested Organizational Administrative Specialist III position (\$125,237).
 - Elimination of requested funding for Retail Market Analysis (pre-paid with FY2025 funds (\$90,000).
 - Elimination of requested Climate Initiatives Planner IV position (\$156,237).
 - Reduction in funding due to delayed hiring of Placemaking Coordinator position for 4 months and reduce professional service funding for HNAP study (\$144,652).
- ✓ In the Department of Human Resources and Management:
 - A hiring lapse of 6 months for the Executive Director position and reduce various operating expenses including supplies, repair funds and temp agency funds (\$84,337).
- ✓ In the Finance Department:
 - Reduction in funding for the professional service funds for ERP and other initiatives; and postpones the contribution to Internal Service Funds (CIO & CWIT) – (\$85,464).
- ✓ In Merit System Board:
 - Reduction in funding for various operating expenses for professional services and supplies (\$3,500).
- ✓ In Corporate IT:
 - Reduction in funding for the annual contribution to the Capital Equipment Fund; and limits training opportunities and supplies and materials (\$128,680).
- ✓ In Support Services:
 - Reduction in funding for various operating expenses for furniture, supplies, awards and professional services (\$21,103).
- ✓ In Non-Departmental:
 - Reduction in the reclassification marker (\$480,310).

- ✓ Property tax revenues have been adjusted to reflect the March 2025 assessable base estimates issued by Montgomery OMB; and the tax rate contemplated in the Proposed Budget (1.98 cents) was reduced to 1.90 cents.
- ✓ To balance the Administration Fund, use of fund balance was decreased by \$185,137.

Park Fund

- Reduction in funding for contractual, inflationary and seasonal increases in the Director of Parks, and Facilities Management divisions (\$92,973).
- Eliminate Public Outreach Specialist position and reduce funding for telecom, contractual, inflationary and seasonal increases for Public Affairs & Community Partners (\$143,159).
- Eliminate GIS Specialist position and reduce funding for telecom, contractual, inflationary and seasonal increases for Management Services (\$126,577).
- Eliminate Active MONTGOMERY analyst position and reduce funding for telecom, contractual, inflationary and seasonal increases for Information Technology & Innovation (\$93,566).
- Eliminate Strategic Planner position and reduce funding for telecom, contractual, inflationary and seasonal increases for Park, Planning and Stewardship (\$127,827).
- Eliminate Hard Surface Trail position for Park Development (\$34,278).
- Delay hiring of the OBI positions and eliminate Nature/Outdoor Programming position and reduce funding for telecom, contractual, inflationary and seasonal increases for Horticulture, Forestry & Environmental Education (\$349,124).
- Delay hiring of the OBI positions and reduce funding Zero-Turn Mowers and Trailers for Northern Parks; and shift funds for Park Facelifts to Support Services (\$379,324).
- Delay hiring of the OBI positions and reduce funding Zero-Turn Mowers and Trailers for Southern Parks; and shift funding for Park Facelifts to Support Services (\$307,643).
- Reduction in Risk Management funding due to prepayment and reduction in funding for contractual, inflationary increases and Park Facelifts for Support Services (\$655,000).

Advance Land Acquisition Debt Service Fund

- ✓ Property tax revenues have been adjusted to reflect the March 2025 assessable base estimates issued by Montgomery OMB; the tax rate remained unchanged.
- ✓ Contribution to the Advance Land Acquisition Revolving Fund was similarly adjusted.

Advance Land Acquisition Revolving Fund

- ✓ Contribution from the Advance Land Acquisition Debt Service Fund was adjusted as was the budget for land acquisition.

Prince George's County Adjustment from Proposed

Administration Fund

- ✓ Within the Planning Department:
 - Project charges were increased due to adjustments and additions (\$5,200,000).
 - Decrease personnel expenditures due to vacancy savings (\$1,072,300).
- ✓ In the Department of Human Resources and Management:
 - A hiring lapse of six months for the Executive Director position (\$97,001).
 - Reduction in funding for various operating expenses to include supplies, repair funds and temp agency fees (\$11,240).
- ✓ In the Finance Department:
 - Reduction in funds for professional services related to ERP and other key initiatives (\$42,352).
 - Postpone contribution to Internal Service Funds (CIO and CWIT) (\$71,867).
- ✓ In Corporate IT:
 - Reduction in funding for training opportunities for emerging technologies and supplies and materials (\$16,180).
 - Postpone the annual contribution to the Capital Equipment Fund (\$112,500).
- ✓ In the Merit Office:
 - Reduction in funding for various operating expenses to include professional and miscellaneous services (\$3,500).
- ✓ Within CAS Support:
 - Reduction in funding for various operating expenses to include furniture, supplies, awards and professional services (\$25,897).

Park Fund

- ✓ Project charges were adjusted for one-time expenditures, per County (\$5,822,500).
- ✓ Reduction in funding for personnel due to vacancy savings (\$572,500).

Recreation Fund

- ✓ Project charges were increased (\$5,681,800).
- ✓ Funding for new recreational programs (\$6,290,000).
- ✓ Reduction in funding for personnel due to vacancy savings (\$872,700).

Attachments

M-NCPPC Resolution 25-12

Exhibits A, B, and C

Cc: Gavin Cohen, Secretary-Treasurer
Debra Borden, General Counsel
Department Director



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-MNCPPC

RESOLUTION NO. 25-12

June 18, 2025

**ADOPTION OF THE FY 2026 COMMISSION OPERATING BUDGET
AND FY 2026 CAPITAL BUDGET**

WHEREAS, the Maryland-National Capital Park and Planning Commission (the “Commission”) has prepared and submitted its proposed FY 2026 operating budget (“the Proposed Operating Budget”) and its proposed FY 2026 capital budget (“Proposed Capital Budget”) to the County Executives of Montgomery and Prince George’s Counties in compliance with the § 18-104 of the Land Use Article of the Annotated Code of Maryland (“Land Use Article”), as amended and to the County Councils of Montgomery and Prince George’s Counties in compliance with § 18-105 of the Land Use Article; and

WHEREAS, the respective County Councils have established work programs and made certain deletions and additions to the Proposed Operating Budget, which actions are set forth in the Montgomery County Resolution 20-823, and Prince George’s County Bill CB-055-2025 and

WHEREAS, the Montgomery County Council made certain revisions to the Proposed Capital Budget, which action is set forth in Montgomery County Resolution 20-814; and

WHEREAS, the Prince George’s County Council made certain revisions to the Proposed Capital Budget, which action is set forth in the Prince George’s County Bill CB-055-2025; and

WHEREAS, the County Councils on May 8, 2025 have reviewed and together acted to approve the Bi-County budget items allocable to both counties; and

WHEREAS, the respective County Councils have acted to appropriate as the Commission’s FY 2026 operating budget (“the Operating Budget”) and FY 2026 Capital Budget certain expenditures, including those funded by grants, together totaling in the aggregate \$303,066,964 allocable to the various sources derived in Montgomery County as set forth in Exhibit A hereto and \$703,836,248 allocable to the various sources derived in Prince George’s County as set forth in Exhibit B hereto; and

WHEREAS, the Operating Budget includes the Executive Office Building and Group Health Insurance Funds as set forth in Exhibit C, which are Commission-wide Internal Service Funds funded through the operating department appropriations made by the respective County Councils for Montgomery County and Prince George's County; and

WHEREAS, the Commission does hereby delegate to the Montgomery County Planning Board and the Prince George's County Planning Board for review of expenditure plans for departments, offices and divisions within the Commission and the allocation of funds in accordance with the Operating Budget and this Resolution;

NOW, THEREFORE BE IT RESOLVED that the Commission does hereby approve and adopt the FY 2026 Operating Budget and the FY 2026 Capital Budget as set forth in Exhibit A, Exhibit B, and Exhibit C hereto; and

BE IT FURTHER RESOLVED that the Commission's Secretary-Treasurer and other officers are authorized to carry out financing for the Capital Equipment Internal Service Fund consistent with funding levels in the Operating Budget at such time and on such terms as they believe to be advantageous to the Commission without further action required by the Commission or either Planning Board; provided that the appropriate officers shall provide the Commission and each Planning Board subsequent notice of any action taken pursuant to this resolution; and

BE IT FURTHER RESOLVED that the Executive Director and Secretary-Treasurer are directed to establish the necessary controls to ensure compliance with the § 18-109 of the Land Use Article, which provides that no expenditure of funds shall be made or authorized by the Commission in excess of the approved budget amounts plus 10% thereof for each park and recreation project and for each administration or operating department or function of the Commission, and for each planning project contained in the planning work program for each county, as set forth in the approved Council Resolutions, unless approved by either or both County Councils, whichever is appropriate, and which also stipulates that the Commission may not exceed the total approved budget for each of its Funds, except for Enterprise Funds, without the prior approval by either or both County Councils, as applicable; and

BE IT FURTHER RESOLVED that in the event operational necessity requires that a budget amendment be made during the fiscal year, as outlined in § 18-108 of the Land Use Article and Budget Adjustment Practice 3-60, the budget amendment requires approval of the appropriate County Council. An amendment may change the total amount of the appropriation stated in the adopting resolutions of the County Council or transfer more than 10% of appropriated funds from one appropriation to another. A budget may be amended by resolution by the respective county councils on their initiative or at the request of the Commission after receipt of recommendations from the respective county executives and after public hearing upon reasonable notice to the public. With

respect to budget items applicable to both counties, an amendment is not effective unless it has received the concurrence of both county councils; and

BE IT FURTHER RESOLVED that in the event operational necessity requires that budget adjustments be made during the fiscal year, as outlined in Budget Adjustment Practice 3–60, the officials and managers listed below are authorized to approve adjustments within or between budget appropriations for objects of expenditure or other levels of control within a department, division, office, or program under their direction, as those appropriations are set forth in the Operating Budget adopted by the respective County Councils and pursuant to this Resolution, provided however that any cumulative budget adjustments increasing budget control levels by an amount in excess of \$100,000 shall be reviewed and approved by the Commission and/or the appropriate Planning Board; and provided further that any budget adjustment which involves any change in the work program shall be reviewed and approved by the Commission and/or the affected Planning Board; and provided further that any budget adjustment which would result in the Commission exceeding the total approved budget for any of its Funds, except the Enterprise Funds, must have the prior approval of either or both County Councils, as applicable:

Executive Director
Secretary–Treasurer
General Counsel
Director of Parks – Montgomery County
Director of Planning – Montgomery County
Director of Parks and Recreation – Prince George's County
Director of Planning – Prince George's County
Chair – Prince George’s County Planning Board
Chair – Montgomery County Planning Board; and

BE IT FURTHER RESOLVED that the transfer of funds between departments or administrative units as listed above as adopted shall require the approval of the Commission and/or the appropriate Planning Board; and

BE IT FURTHER RESOLVED that the Office of the Secretary–Treasurer and the Budget Office are authorized to review all budget adjustments and disapprove those budget adjustments for which funds are not available or which do not comply with law or Commission fiscal policies.

This is to certify that the foregoing is a true and correct copy of Resolution #25-12, taken by The Maryland-National Capital Park and Planning Commission on the motion of Commissioner Geraldo, seconded by Commissioner Washington with Commissioners Geraldo, Harris, Linden, Pedoeem, Shapiro and Washington voting in favor of the motion, and Commissioners Bailey, Bartley and Hedrick being absent during its regular meeting on Wednesday, June 18, 2025, held virtually and in person at the Wheaton Headquarters Auditorium in Wheaton, Maryland.

Reviewed and approved
for legal sufficiency:
Michael "Wes" Aniton,
M-NCPPC Deputy General Counsel
June 12, 2025


William Spencer, Acting Executive Director, M-NCPPC

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY26 ADOPTED BUDGET**

MONTGOMERY COUNTY

	FY26 Proposed Budget	Council Adjustments	FY26 Adopted Budget	Positions	Workyears
<u>ADMINISTRATION FUND</u>					
REVENUES					
Tax Revenue (Tax rates: Real = 1.90 Cents, Personal = 4.75 Cents)	43,286,000	(1,581,279)	41,704,721		
Assessable Base in Billions (Real/Personal): 212.023 / 3.611					
Taxes - Interest and Penalties	50,000	-	50,000		
Intergovernmental	655,019	-	655,019		
Charges for Service	276,200	-	276,200		
Interest Income	175,000	-	175,000		
Current Revenue	44,442,219	(1,581,279)	42,860,940		
Use of Fund Balance	5,906,339	(185,137)	5,721,202		
Total Sources	50,348,558	(1,766,416)	48,582,142		
EXPENDITURES					
Commissioners' Office	1,427,614	(97,613)	1,330,001	9.00	6.40
Planning Department					
Planning Director's Office	2,154,648	(346,383)	1,808,265		
Management Services	1,545,534	(125,237)	1,420,297		
Communications and Engagement (Formerly Communications Division)	2,054,026	-	2,054,026		
Transportation Planning (Formerly Countywide Planning & Policy)	2,220,676	-	2,220,676		
West County Planning (Formerly Downcounty Planning)	1,907,515	-	1,907,515		
East County Planning (Formerly Midcounty Planning)	1,491,873	-	1,491,873		
Upcounty Planning	1,483,691	-	1,483,691		
Environment and Climate (Formerly Intake & Regulatory Coordination)	2,382,389	(156,237)	2,226,152		
Information Technology and Innovation	2,772,705	-	2,772,705		
Research and Strategic Projects	3,319,446	(90,000)	3,229,446		
Historic Preservation	1,354,827	-	1,354,827		
Design, Placemaking and Policy	2,458,877	(144,652)	2,314,225		
Grants	150,000	-	150,000		
Support Services	2,936,740	-	2,936,740		
Planning Total	28,232,947	(862,509)	27,370,438	154.00	121.50
Department of Human Resources and Management	4,461,941	(84,337)	4,377,604	23.66	23.34
Department of Finance	3,358,251	(85,464)	3,272,787	20.54	20.54
Legal Department	1,996,565	-	1,996,565	14.36	14.36
Merit System Board	88,937	(3,500)	85,437	2.00	1.75
Office of Inspector General	668,119	-	668,119	3.00	3.20
Corporate IT	2,290,062	(128,680)	2,161,382	10.50	10.50
Support Services	770,988	(21,103)	749,885	0.00	0.00
CAS Total	13,634,863	(323,084)	13,311,779	74.06	73.69
Non-Departmental	4,130,334	(480,310)	3,650,024		
Total Expenditures	47,425,758	(1,763,516)	45,662,242	237.06	201.59
Transfer to Special Revenue Fund	1,500,000	-	1,500,000		
Transfer to Park Fund	-	50,000	50,000		
Contingency Reserve @ 3%	1,422,800	(52,900)	1,369,900		
Total Expenditures and Uses	50,348,558	(1,766,416)	48,582,142		

PARK FUND

REVENUES

Tax Revenue (Tax Rate: Real = 6.14 cents, Personal = 15.35 cents)	135,511,800	(778,120)	134,733,680
Assessable Base in Billions (Real/Personal): 212.023 / 3.611			
Taxes - Interest and Penalties	200,000	-	200,000
Intergovernmental	5,087,840	-	5,087,840
Charges for Service	2,870,301	-	2,870,301
Rentals/Concessions	783,275	-	783,275
Interest Income	600,000	-	600,000
Miscellaneous Revenues	96,000	-	96,000
Current Revenue	145,149,216	(778,120)	144,371,096
Transfer from Capital Projects Fund	175,000	-	175,000
Transfer from Capital Equipment Fund	-	-	-
Transfer from Administration Fund	-	50,000	50,000
Use of Fund Balance	9,890,736	(1,650,641)	8,240,095
Total Sources	155,214,952	(2,378,761)	152,836,191

EXPENDITURES

Operating Divisions			
Director of Parks	1,713,033	(840)	1,712,193
Public Affairs & Community Partnerships	4,419,937	(143,159)	4,276,778
Management Services	4,181,883	(126,577)	4,055,306
Information Technology and Innovation	4,019,032	(93,556)	3,925,476
Park Planning and Stewardship	9,992,410	(127,827)	9,864,583
Park Development	4,996,369	(34,278)	4,962,091
Park Police	21,498,889	-	21,498,889
Horticulture, Forestry & Environmental Education	15,833,023	(349,124)	15,483,899
Facilities Management	16,597,155	(92,133)	16,505,022
Northern Parks	14,053,911	(379,324)	13,674,587
Southern Parks	18,301,549	(307,643)	17,993,906
Support Services	15,352,132	(655,000)	14,697,132
Grants	400,000	-	400,000
Non-Departmental	11,192,972	-	11,192,972
Total Expenditures	142,552,295	(2,309,461)	140,242,834
Transfer to Debt Service	7,936,057	-	7,936,057
Transfer to Capital Projects Fund	450,000	-	450,000
Contingency Reserve @ 3%	4,276,600	(69,300)	4,207,300
Total Expenditures and Uses	155,214,952	(2,378,761)	152,836,191

841.00 791.10

ADVANCE LAND ACQUISITION DEBT SERVICE FUND

REVENUES

Tax Revenue (Tax Rate: Real = 0.10 cents, Personal = 0.25 cents)	2,539,599	(4,641)	2,534,958
Assessable Base in Billions (Real/Personal): 244.093/ 4.355			
Current Revenue	2,539,599	(4,641)	2,534,958
Use of Fund Balance	-	-	-
Total Sources	2,539,599	(4,641)	2,534,958

EXPENDITURES

Debt Service	-	-	-
Total Expenditures	-	-	-
Transfer to ALA Revolving Fund	2,539,599	(4,641)	2,534,958
Total Expenditures and Uses	2,539,599	(4,641)	2,534,958

TOTAL TAX-SUPPORTED FUNDS, LESS RESERVES & ALA

202,403,709 (4,027,618) 198,376,091 1,078.06 992.69

ADVANCE LAND ACQUISITION REVOLVING FUND

REVENUES

Interest Income	1,000	(1,000)	-
Current Revenue	1,000	(1,000)	-
Transfer from ALA Debt Service Fund	2,538,599	(3,641)	2,534,958
Use of Fund Balance	152,045	-	152,045
Total Sources	2,691,644	(4,641)	2,687,003

EXPENDITURES

Land	2,691,644	(4,641)	2,687,003
Total Expenditures	2,691,644	(4,641)	2,687,003

PARK DEBT SERVICE FUND

REVENUES

Intergovernment	200,000		200,000
Premiums on Bonds Issued	90,000		90,000
Transfer from Park Fund	7,936,057	-	7,936,057
Total Sources	8,226,057	-	8,226,057

EXPENDITURES

Debt Service	8,226,057	-	8,226,057
Total Expenditures	8,226,057	-	8,226,057

CAPITAL PROJECTS FUND

REVENUES

Intergovernmental	31,073,000	2,885,000	33,958,000
Interest	175,000	-	175,000
Bond Proceeds	7,915,000	-	7,915,000
Contributions	4,600,000	-	4,600,000
Miscellaneous	-	-	-
Current Revenue	43,763,000	2,885,000	46,648,000
Transfer from Park Fund	450,000	-	450,000
Transfer from Enterprise Fund	1,250,000	-	1,250,000
Total Sources	45,463,000	2,885,000	48,348,000

EXPENDITURES

Park Acquisition & Development	45,288,000	2,885,000	48,173,000
Total Expenditures	45,288,000	2,885,000	48,173,000
Transfer to Park Fund	175,000	-	175,000
Total Expenditures and Uses	45,463,000	2,885,000	48,348,000

ENTERPRISE FUND

REVENUES

Charges for Service	13,864,294	-	13,864,294
Interest Income	382,290	-	382,290
Current Revenue	14,246,584	-	14,246,584
Use of Fund Balance	(398,229)	-	(398,229)
Total Sources	13,848,355	-	13,848,355

EXPENDITURES

Operations	12,598,355	-	12,598,355
Total Expenditures	12,598,355	-	12,598,355
Transfer to CIP	1,250,000	-	1,250,000
Total Expenditures and Uses	13,848,355	-	13,848,355
Revenues Over/(Under) Expenditures	-	-	-

38.00 115.40

PROPERTY MANAGEMENT FUND

REVENUES

Rental Revenue	1,799,600	-	1,799,600
Interest Income	30,000	-	30,000
Current Revenue	1,829,600	-	1,829,600
Use of Fund Balance	133,000	-	133,000
Total Sources	1,962,600	-	1,962,600

EXPENDITURES

Operating Expenditures	1,962,600	-	1,962,600		
Total Expenditures	1,962,600	-	1,962,600	4.00	5.80

SPECIAL REVENUE FUND

REVENUES

Intergovernmental	2,716,002	-	2,716,002
Charges for Service	4,216,882	-	4,216,882
Interest Income	92,950	-	92,950
Current Revenue	7,025,834	-	7,025,834
Transfer from Administration Fund	1,500,000	-	1,500,000
Use of Fund Balance	929,388	-	929,388
Total Sources	9,455,222	-	9,455,222

EXPENDITURES

Operations - Planning	4,953,703	-	4,953,703	0.00	23.70
Operations - Parks	4,501,519	-	4,501,519	0.00	18.60
Total Expenditures	9,455,222	-	9,455,222		
Revenues Over/(Under) Expenditures	-	-	-		

TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	281,358,943	(1,142,618)	280,216,325	1,120.06	1,156.19
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CAPITAL EQUIPMENT INTERNAL SERVICE FUND

REVENUES

Charges for Service	1,799,725	-	1,799,725
Debt Proceeds	-	-	-
Interest Income	100,000	-	100,000
Current Revenue	1,899,725	-	1,899,725
Transfer in	-	-	-
Use of Fund Balance	1,900,971	-	1,900,971
Total Sources	3,800,696	-	3,800,696

EXPENDITURES

Operations	2,863,096	-	2,863,096
Debt Service	937,600	-	937,600
Total Expenditures	3,800,696	-	3,800,696
Transfers Out	-	-	-
Total Expenditures and Uses	3,800,696	-	3,800,696
Revenues Over/(Under) Expenditures	-	-	-

Capital Equipment - Financed for the Parks Dept	2,200,000	-	2,200,000
Capital Equipment - Financed for Corporate IT	112,500	-	112,500
Capital Equipment - Financed for Planning	497,500	-	497,500

CIO INTERNAL SERVICE FUND

REVENUES

Charges for Service	3,274,460	-	3,274,460
Debt Proceeds	-	-	-
Interest Income	-	-	-
Current Revenue	3,274,460	-	3,274,460
Use of Fund Balance	-	-	-
Total Sources	3,274,460	-	3,274,460

EXPENDITURES

Operations	3,274,460	-	3,274,460
Total Expenditures	3,274,460	-	3,274,460
Transfers Out	-	-	-
Total Expenditures and Uses	3,274,460	-	3,274,460
Revenues Over/(Under) Expenditures	-	-	-

3.50 3.50

Capital Equipment - Financed for IT Initiatives	-	-	-
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CWIT INTERNAL SERVICE FUND

REVENUES

Charges for Service	287,198	-	287,198
Debt Proceeds	-	-	-
Interest Income	-	-	-
Current Revenue	287,198	-	287,198
Use of Fund Balance	-	-	-
Total Sources	287,198	-	287,198

EXPENDITURES

Operations	287,198	-	287,198
Debt Service	-	-	-
Total Expenditures	287,198	-	287,198
Transfers Out	-	-	-
Total Expenditures and Uses	287,198	-	287,198
Revenues Over/(Under) Expenditures	-	-	-

Capital Equipment - Financed for IT Initiatives	-	-	-
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RISK MANAGEMENT INTERNAL SERVICE FUND

REVENUES

Charges for Service	3,204,800	-	3,204,800
Claims Recovery	-	-	-
Interest Income	200,000	-	200,000
Current Revenue	3,404,800	-	3,404,800
Use of Fund Balance	867,179	-	867,179
Total Sources	4,271,979	-	4,271,979

EXPENDITURES

Operations	4,271,979	-	4,271,979	4.00	4.00
Total Expenditures	4,271,979	-	4,271,979		
Revenues Over/(Under) Expenditures	-	-	-		

WHEATON HEADQUARTERS BUILDING INTERNAL SERVICE FUND

REVENUES

Intergovernmental	-	-	-
Claims Recovery	-	-	-
Charges for Service	2,937,103	-	2,937,103
Interest Income	15,000	-	15,000
Current Revenue	2,952,103	-	2,952,103
Use of Fund Balance	-	-	-
Total Sources	2,952,103	-	2,952,103

EXPENDITURES

Operations	2,952,103	-	2,952,103
Total Expenditures	2,952,103	-	2,952,103
Revenues Over/(Under) Expenditures	-	-	-

Total Montgomery County (including reserves, transfers)	304,336,423	(1,269,459)	303,066,964	1,127.56	1,163.69
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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY26 ADOPTED BUDGET**

PRINCE GEORGE'S COUNTY

	FY26 Proposed Budget	Council Adjustments	FY26 Adopted Budget	Positions	Workyears
<u>ADMINISTRATION FUND</u>					
REVENUES					
Tax Revenue (Tax rates: Real = 5.660 Cents, Personal = 14.150 Cents)	77,930,380	-	77,930,380		
Assessable Base in Billions (Real/Personal): 129.635 / 3.326					
Taxes - Interest and Penalties	150,000	-	150,000		
Intergovernmental	180,129	-	180,129		
Charges for Service	680,000	-	680,000		
Interest Income	2,520,000	-	2,520,000		
Miscellaneous Revenue	-	-	-		
Current Revenue	81,460,509	-	81,460,509		
Use of Fund Balance	(458,236)	3,934,545	3,476,309		
Total Sources	81,002,273	3,934,545	84,936,818		
EXPENDITURES					
Commissioners' Office	3,993,671	-	3,993,671	16.00	14.00
Planning Department					
Director's Office	4,420,319	(243,612)	4,176,707		
Intake and Regulatory Review	5,178,139	(1,645,042)	3,533,097		
Management Services	3,789,820	(407,042)	3,382,778		
Development Review	3,323,775	1,069,854	4,393,629		
Community Planning	8,920,914	(645,057)	8,275,857		
Information Management	9,420,517	(703,844)	8,716,673		
Countywide Planning	9,517,731	1,565,183	11,082,914		
Support Services	8,018,203	5,137,260	13,155,463		
Grants	-	-	-		
Planning Total	52,589,418	4,127,700	56,717,118	235.00	235.00
Department of Human Resources and Management	5,424,372	(108,241)	5,316,131	31.34	30.99
Department of Finance	4,229,939	(114,219)	4,115,720	27.46	27.46
Legal Department	1,857,174	-	1,857,174	13.64	13.64
Merit System Board	88,937	(3,500)	85,437	2.00	1.75
Office of Inspector General	899,467	-	899,467	5.00	5.30
Corporate IT	1,759,097	(128,680)	1,630,417	10.50	10.50
Support Services	933,003	(25,897)	907,106	0.00	0.00
CAS Total	15,191,989	(380,537)	14,811,452	89.94	89.64
NonDepartmental	5,341,395	-	5,341,395		
Total Expenditures	77,116,473	3,747,163	80,863,636	340.94	338.64
Transfer to Park Fund	-	-	-		
Transfer to Capital Projects Fund	30,000	-	30,000		
Transfer to Largo HQ Bldg Fund	-	-	-		
Contingency Reserve @ 5%	3,855,800	187,382	4,043,182		
Total Expenditures and Uses	81,002,273	3,934,545	84,936,818		

PARK FUND

REVENUES

Tax Revenue (Tax Rate: Real = 15.940 cents, Personal = 39.850 cents)	212,505,693	-	212,505,693
Assessable Base in Billions (Real/Personal):	125.544 / 3.222		
Taxes - Interest and Penalties	450,000	-	450,000
Intergovernmental	453,283	-	453,283
Charges for Service	75,300	-	75,300
Interest Income	4,100,000	-	4,100,000
Rentals/Concessions	1,737,800	-	1,737,800
Miscellaneous Revenues	300,000	-	300,000
Current Revenue	219,622,076	-	219,622,076
Transfer from Admin Fund	-	-	-
Transfer from Capital Projects Fund	700,000	-	700,000
Use of Fund Balance	14,932,479	5,512,520	20,444,999
Total Sources	235,254,555	5,512,520	240,767,075

EXPENDITURES

Operating Divisions				
Office of the Director	37,515,956	-	37,515,956	
Administration and Development	48,748,935	-	48,748,935	
Facility Operations	54,828,712	(572,500)	54,256,212	
Area Operations	35,982,530	-	35,982,530	
NonDepartmental	13,364,268	5,822,500	19,186,768	
Total Expenditures	190,440,401	5,250,000	195,690,401	
Transfer to Debt Service	15,292,154	-	15,292,154	
Transfer to Capital Projects Fund	20,000,000	-	20,000,000	
Transfer to Largo HQ Bldg Fund	-	-	-	
Contingency Reserve @ 5%	9,522,000	262,520	9,784,520	
Total Expenditures and Uses	235,254,555	5,512,520	240,767,075	905.00 1,097.42

RECREATION FUND

REVENUES

Tax Revenue (Tax Rate: Real = 7.800 cents, Personal = 19.500 cents)	111,135,250	-	111,135,250
Assessable Base in Billions (Real/Personal): 134.130 / 3.443			
Taxes - Interest and Penalties	200,000	-	200,000
Intergovernmental	212,245	-	212,245
Charges for Service	10,712,177	-	10,712,177
Rentals/Concessions	1,866,480	-	1,866,480
Interest Income	2,730,000	-	2,730,000
Miscellaneous Revenues	320,480	-	320,480
Current Revenue	127,176,632	-	127,176,632
Use of Fund Balance	23,196,615	11,654,032	34,850,647
Total Sources	150,373,247	11,654,032	162,027,279

EXPENDITURES

Operating Divisions					
Administration and Development	16,780,222	-	16,780,222		
Facility Operations	36,038,208	-	36,038,208		
Area Operations	49,136,377	-	49,136,377		
Non-Departmental	14,390,619	11,099,100	25,489,719		
Total Expenditures	116,345,426	11,099,100	127,444,526		
Transfer to Enterprise Fund	7,848,121	-	7,848,121		
Transfer to Capital Projects Fund	19,970,000	-	19,970,000		
Transfer to Largo HQ Bldg Fund	-	-	-		
Contingency Reserve @ 5%	6,209,700	554,932	6,764,632		
Total Expenditures and Uses	150,373,247	11,654,032	162,027,279	385.00	1,079.74

ADVANCE LAND ACQUISITION DEBT SERVICE FUND

REVENUES

Tax Revenue (Tax Rate: Real = 0.00 cents, Personal = 0.00 cents)	-	-	-
Assessable Base in Billions (Real/Personal): 127.473 / 3.289			
Use of Fund Balance	-	-	-
Total Sources	-	-	-

EXPENDITURES

Debt Service	-	-	-
Total Expenditures	-	-	-
Transfer to ALA Revolving Fund	-	-	-
Total Expenditures and Uses	-	-	-

TOTAL TAX-SUPPORTED FUNDS, LESS RESERVES & ALA	447,042,575	20,096,263	467,138,838	1,630.94	2,515.80
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ADVANCE LAND ACQUISITION REVOLVING FUND

REVENUES

Interest Income	-	-	-
Current Revenue	-	-	-
Transfer from ALA Debt Service Fund	-	-	-
Use of Fund Balance	325,510	-	325,510
Total Sources	325,510	-	325,510

EXPENDITURES

Other Services and Charges	35	-	35
Land	325,475	-	325,475
Total Expenditures and Uses	325,510	-	325,510

PARK DEBT SERVICE FUND

REVENUES

Premiums on Bonds Issued	425,000	-	425,000
Transfer from Park Fund	15,292,154	-	15,292,154
Total Sources	15,717,154	-	15,717,154

EXPENDITURES

Debt Service	15,717,154	-	15,717,154
Total Expenditures	15,717,154	-	15,717,154

CAPITAL PROJECTS FUND

REVENUES

Intergovernmental	3,025,000	2,031,000	5,056,000
Interest/Contribution	1,950,000	250,000	2,200,000
Bond Proceeds	80,560,000	1,800,000	82,360,000
Miscellaneous	-	674,000	674,000
Current Revenue	85,535,000	4,755,000	90,290,000
Transfer from Park Fund	20,000,000	-	20,000,000
Transfer from Recreation Fund	19,970,000	-	19,970,000
Transfer from Administration Fund	30,000	-	30,000
Use of Fund Balance	-	-	-
Total Sources	125,535,000	4,755,000	130,290,000

EXPENDITURES

Park Acquisition & Development	124,835,000	4,755,000	129,590,000
Total Expenditures	124,835,000	4,755,000	129,590,000
Transfer to Park Fund	700,000	-	700,000
Total Expenditures and Uses	125,535,000	4,755,000	130,290,000

ENTERPRISE FUND

REVENUES

Charges for Service	8,703,794	-	8,703,794
Interest Income	47,000	-	47,000
Current Revenue	8,750,794	-	8,750,794
Transfers from Recreation Fund	7,848,121	-	7,848,121
Use of Fund Balance	657,623	-	657,623
Total Sources	17,256,538	-	17,256,538

EXPENDITURES

Operations	17,256,538	-	17,256,538
Total Expenditures and Uses	17,256,538	-	17,256,538

Revenues Over/(Under) Expenditures

48.00 134.60

SPECIAL REVENUE FUND

REVENUES

Intergovernmental	950,000	-	950,000
Charges for Service	6,990,710	-	6,990,710
Interest Income	135,000	-	135,000
Miscellaneous	156,704	-	156,704
Current Revenue	8,232,414	-	8,232,414
Transfer from Administration Fund	-	-	-
Use of Fund Balance	3,087	-	3,087
Total Sources	8,235,501	-	8,235,501

EXPENDITURES

Operations - Planning	35,000		35,000	0.00	0.00
Operations - Parks & Recreation	8,200,501	-	8,200,501	0.00	110.85
Total Expenditures	8,235,501	-	8,235,501		
Transfer to CIP	-	-	-		
Total Expenditures and Uses	8,235,501	-	8,235,501		
Revenues Over/(Under) Expenditures	-	-	-		

TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	613,786,768	24,851,263	638,638,031	1,678.94	2,761.25
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CAPITAL EQUIPMENT INTERNAL SERVICE FUND

REVENUES

Charges for Service	102,125	-	102,125
Debt Proceeds	-	-	-
Interest Income	-	-	-
Current Revenue	102,125	-	102,125
Use of Fund Balance	22,782	-	22,782
Total Sources	124,907	-	124,907

EXPENDITURES

Operations	124,907	-	124,907
Debt Service	-	-	-
Total Expenditures	124,907	-	124,907
Transfer to Largo HQ Bldg Fund	-	-	-
Total Expenditures and Uses	124,907	-	124,907
Revenues Over/(Under) Expenditures	-	-	-
Capital Equipment - Financed for Park & Rec	-	-	-
Capital Equipment - Financed for IT Initiatives	112,500	-	112,500

CIO INTERNAL SERVICE FUND

REVENUES

Charges for Service	4,669,543	-	4,669,543
Debt Proceeds	-	-	-
Interest Income	-	-	-
Current Revenue	4,669,543	-	4,669,543
Use of Fund Balance	-	-	-
Total Sources	4,669,543	-	4,669,543

EXPENDITURES

Operations	4,669,543	-	4,669,543
Total Expenditures	4,669,543	-	4,669,543
Revenues Over/(Under) Expenditures	-	-	-

3.50 3.50

CWIT INTERNAL SERVICE FUND

REVENUES

Charges for Service	455,789	-	455,789
Debt Proceeds	-	-	-
Interest Income	-	-	-
Current Revenue	455,789	-	455,789
Use of Fund Balance	-	-	-
Total Sources	455,789	-	455,789

EXPENDITURES

Operations	455,789	-	455,789
Debt Service	-	-	-
Total Expenditures	455,789	-	455,789
Revenues Over/(Under) Expenditures	-	-	-

Capital Equipment - Financed for IT Initiatives

- - -

RISK MANAGEMENT INTERNAL SERVICE FUND

REVENUES

Charges for Service	3,896,600	-	3,896,600
Claims Recovery	-	-	-
Interest Income	500,000	-	500,000
Current Revenue	4,396,600	-	4,396,600
Use of Fund Balance	815,356	-	815,356
Total Sources	5,211,956	-	5,211,956

EXPENDITURES

Operations	5,211,956	-	5,211,956
Total Expenditures	5,211,956	-	5,211,956
Revenues Over/(Under) Expenditures	-	-	-

4.00 4.00

LARGO HEADQUARTERS BUILDING INTERNAL SERVICE FUND

REVENUES

Charges for Service	5,886,332	-	5,886,332
Rental Revenue	-	-	-
Interest Income	-	-	-
Current Revenue	5,886,332	-	5,886,332
Transfer from Admin Fund	-	-	-
Transfer from Capital Equipment Fund	-	-	-
Use of Fund Balance	27,931,846	-	27,931,846
Total Sources	33,818,178	-	33,818,178

EXPENDITURES

Operations	33,818,178	-	33,818,178
Total Expenditures	33,818,178	-	33,818,178
Revenues Over/(Under) Expenditures	-	-	-

Total Prince George's County (including reserves, transfers)	677,980,151	25,856,097	703,836,248	1,686.44	2,768.75
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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY26 ADOPTED BUDGET**

COMMISSION-WIDE FUNDS

	FY26 Proposed Budget	Council Adjustments	FY26 Adopted Budget	Positions	Workyears
<u>EXECUTIVE OFFICE INTERNAL SERVICE FUND</u>					
REVENUES					
Charges For Service	1,551,232	-	1,551,232		
Interest Income	4,000	-	4,000		
Current Revenue	1,555,232	-	1,555,232		
Use of Fund Balance	139,277	-	139,277		
Total Sources	1,694,509	-	1,694,509		
EXPENDITURES					
Operating Expenses	1,694,509	-	1,694,509	2.00	2.00
Revenues Over/(Under) Expenditures	-	-	-		
<u>GROUP HEALTH INSURANCE FUND</u>					
REVENUES					
Intergovernmental	5,600,000	-	5,600,000		
Charges For Service	81,440,680	-	81,440,680		
Interest Income	475,000	-	475,000		
Current Revenue	87,515,680	-	87,515,680		
Use of Fund Balance	-	-	-		
Total Sources	87,515,680	-	87,515,680		
EXPENDITURES					
Operating Expenditures	87,515,680	-	87,515,680		
Total Expenditure	87,515,680	-	87,515,680	7.00	7.00
Transfers Out	-	-	-		
Total Expenditure and Uses	87,515,680	-	87,515,680		
Revenues Over/(Under) Expenditures	-	-	-		
Total Commission-wide Funds	89,210,189	-	89,210,189	9.00	9.00
Montgomery County Funds	304,336,423	(1,269,459)	303,066,964	1,127.56	1,163.69
Prince George's County Funds	677,980,151	25,856,097	703,836,248	1,686.44	2,768.75
Commission-wide Funds	89,210,189	-	89,210,189	9.00	9.00
TOTAL ALL FUNDS (includes reserves)	1,071,526,763	24,586,638	1,096,113,401	2,823.00	3,941.44