



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-NCPPC No. 25-29

December 17, 2025

To: The Maryland-National Capital Park and Planning Commission  
From: Terri Bacote-Charles, Corporate Budget Director  
Via: William Spencer, Acting Executive Director  
**Subject: Approval of the Commission's FY27 Proposed Budget**

**Recommendation:**

Approve Resolution No. 25-29, "Approval of the 2027 Fiscal Year Proposed Operating and Capital Budget of the Maryland-National Capital Park and Planning Commission."

**Summary:**

The Proposed Budget Resolution for FY27 reflects the Proposed Budgets approved by each Planning Board, as modified for non-substantial, adjustments. The Proposed Budget totals \$769.8 million in funding excluding reserves, ALARF, Capital Projects and Internal Service Funds. Compared to the FY26 Adopted Budget, the FY27 Proposed Budget is 1.3 percent more, an increase of \$9.5 million.

Exhibit 1 provides a comparative summary of the proposed budget for each county.

**Please note that in the budget schedules presented in this document, we are comparing FY27 Proposed to FY26 Adjusted Adopted Budget. This adjustment reflects the distribution of the FY26 salary marker from the Non-Departmental accounts to the departmental budgets. Normally, this would have occurred prior to the adoption of the budget, but this year it was delayed, as it was the year before. Therefore, for a more accurate comparison between years, we are showing the Adjusted Budget.**

**Exhibit 1:**

**Summary of FY27 Proposed Operating Budget Expenditures  
(net reserves, ALARF, Internal Service Funds, and Capital Projects Fund)**

	<b>FY26</b>	<b>FY27</b>	<b>\$</b>	<b>%</b>
	<b>Adjusted Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Prince George's Funds</b>				
Administration (1)	\$ 80,893,636	\$ 94,399,135	\$ 13,505,499	16.7%
Park (2)	250,982,555	244,046,457	(6,936,098)	-2.8%
Recreation (3)	155,262,647	136,226,614	(19,036,033)	-12.3%
ALA Debt	-	-	-	-
<b>Subtotal Tax Supported</b>	<b>487,138,838</b>	<b>474,672,206</b>	<b>(12,466,632)</b>	<b>-2.6%</b>
Enterprise	17,256,538	19,114,346	1,857,808	10.8%
Special Revenue	8,235,501	8,485,657	250,156	3.0%
Park Debt	15,717,154	20,745,588	5,028,434	32.0%
<b>Total Prince George's</b>	<b>\$ 528,348,031</b>	<b>\$ 523,017,797</b>	<b>\$ (5,330,234)</b>	<b>-1.0%</b>
<b>Montgomery Funds</b>				
Administration (4)	\$ 47,312,242	\$ 52,903,808	\$ 5,591,566	11.8%
Park (5)	148,628,891	157,452,155	8,823,264	5.9%
ALA Debt	2,534,958	2,625,876	90,918	3.6%
<b>Subtotal Tax Supported</b>	<b>198,476,091</b>	<b>212,981,839</b>	<b>14,505,748</b>	<b>7.3%</b>
Enterprise	13,848,355	13,109,771	(738,584)	-5.3%
Property Management	1,962,600	2,135,664	173,064	8.8%
Special Revenue	9,455,222	10,158,182	702,960	7.4%
Park Debt	8,226,057	8,445,810	219,753	2.7%
<b>Total Montgomery</b>	<b>\$ 231,968,325</b>	<b>\$ 246,831,266</b>	<b>\$ 14,862,941</b>	<b>6.4%</b>
<b>Combined Total</b>	<b>\$ 760,316,356</b>	<b>\$ 769,849,063</b>	<b>\$ 9,532,707</b>	<b>1.3%</b>

(1) Includes transfer to Capital Projects

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

(3) Includes transfer to Enterprise Fund and Capital Projects

(4) Includes transfer to Special Revenue Fund & Park Fund

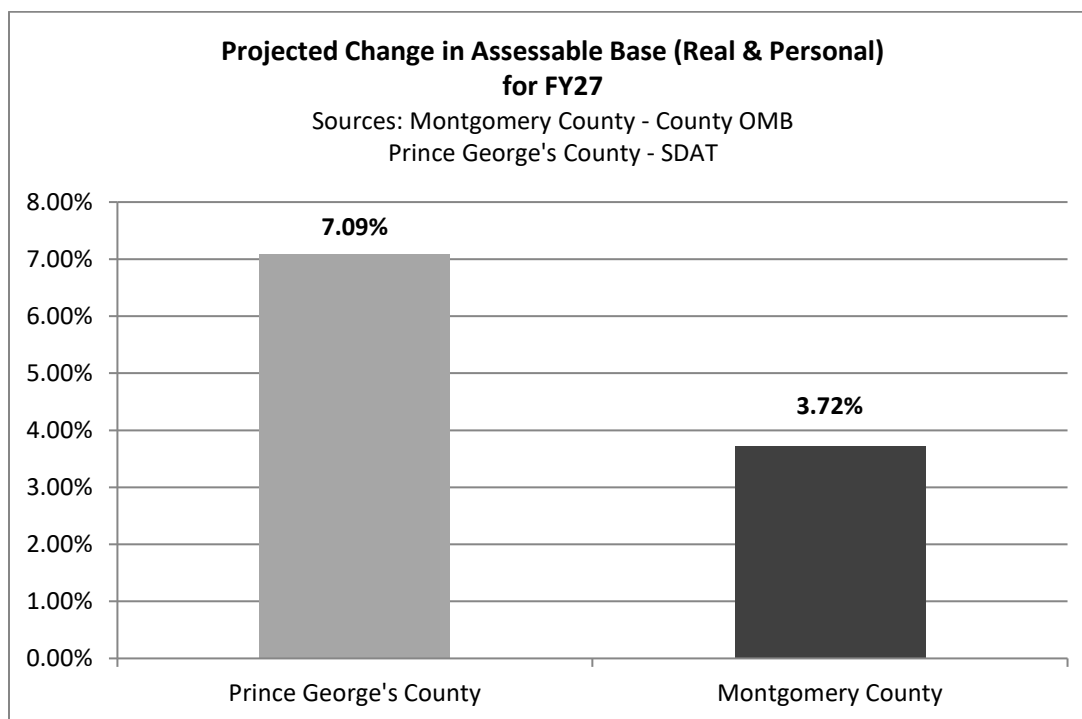
(5) Includes transfer to Park Debt Service and Capital Projects

Each of the sections below addresses the changes in the major components of the budget.

***Assessable Base and Property Tax Revenues***

Property tax revenue is the single-largest revenue source supporting the Commission's operating budget. For FY27, growth in real assessable base is estimated at 3.73 percent for Montgomery County and 7.05 percent for Prince George's County's County. The chart below shows the growth of both real and personal assessable base. These estimates will continue to be monitored and updated as necessary for the Adopted Budget.

**Exhibit 2:**



***Summary of Major Known Commitments for FY27 Personnel Costs***

The Proposed Budget for the General Fund includes the following major known commitments for personnel costs in FY27:

- ✓ Medical insurance and benefit costs are increasing by \$3.4 million;
- ✓ OPEB (PayGo and Prefunding) is decreasing by \$1.2 million;
- ✓ Pension funding is increasing by \$1.5 million; and
- ✓ The Commission's FY27 Proposed Budget includes \$14.8 million for a compensation adjustment marker and a reclassification adjustment marker.

Exhibit 3 summarizes the changes for major personnel costs in the General Fund.

**Exhibit 3:**

<b>Summary of Changes in Major Employee Benefit Costs FY27 Proposed Budget (General Fund)</b>				
	<b>FY26 Adjusted Adopted</b>	<b>FY27 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>OPEB</b>				
OPEB PayGo & Prefunding	21,741,303	20,548,553	(1,192,750)	-5.5%
<b>Pension (ERS)</b>				
Pension (ERS)	37,877,661	39,382,911	1,505,250	4.0%
<b>Health and Benefits(1)</b>				
Employee Health Benefits	51,457,974	54,822,931	3,364,957	6.5%
<b>Employee Compensation</b>				
Marker for Changes to Employee Comp.	14,093,679	13,626,592	(467,087)	-3.3%
Marker for Possible Reclassifications	2,045,240	1,222,300	(822,940)	-40.2%
Marker for Minimum Wage Increase	-	-	-	-
<b>Total Change in Major Personnel Costs</b>	<b>\$ 127,215,857</b>	<b>\$ 129,603,287</b>	<b>\$ 2,387,430</b>	<b>1.9%</b>

(1) Health and Benefits includes medical insurances (health, dental, vision, prescription), long-term disability, accidental death and dismemberment, and life insurance.

**OPEB**

OPEB costs for FY27 have been determined by the actuary. Presentation of the actuarial valuation occurred at the November Commission meeting. The net change for total OPEB costs is a decrease of \$1.2 million or 5.5 percent less than the FY26 Adopted Budget.

**Pension (ERS)**

As determined by the actuary, pension costs are projected to increase by 4.0 percent in FY27, representing an additional cost of \$1.5 million.

**Health Insurance and Benefits**

On average, health insurance and benefit costs are projected to increase by 6.5 percent in FY27, representing an additional expense of \$3.4 million.

**Employee Compensation**

The Commission's FY27 budget includes a \$13.6 million compensation adjustment marker in the General Fund (\$14.2 million all funds). We are in full contract negotiations with FOP and in a wage reopener with MCGEO. Also included is approximately \$1.2 million for possible reclassification adjustments.

**Summary of the FY27 Proposed Budgets for General Fund Departments**

Exhibit 4 provides a comparative summary of the FY27 Proposed Budget and the FY26 Adopted Budget for the General Fund.

**Exhibit 4:**

M-NCPPC					
Summary of FY27 Proposed Budget General Fund Accounts					
By Fund by Department (excludes reserves)					
	FY26		FY27	\$	%
	Adjusted Adopted		Proposed	Change	Change
<b>Prince George's</b>					
<b>Administration Fund</b>					
Commissioners' Office Operating	\$ 2,751,678	\$	5,085,823	\$ 2,334,145	84.8%
Planning Department Operating	48,016,127		54,753,226	6,737,099	14.0%
Project Charges	10,641,899		3,904,800	(6,737,099)	-63.3%
CAS Departments	15,086,070		15,185,039	98,969	0.7%
Transfer to Park	-		-	-	-
Transfer to Special Revenue	-		-	-	-
Transfer to Capital Projects	30,000		10,000,000	9,970,000	33233.3%
Non-Departmental (1)	4,367,862		5,470,247	1,102,385	25.2%
<b>Subtotal Admin Fund</b>	<b>80,893,636</b>		<b>94,399,135</b>	<b>13,505,499</b>	<b>16.7%</b>
<b>Park Fund</b>					
Park Fund Operating	171,914,506		189,442,312	17,527,806	10.2%
Project Charges	6,799,300		1,771,100	(5,028,200)	-74.0%
Transfer to Capital Projects	40,000,000		20,000,000	(20,000,000)	-50.0%
Transfer to Debt Service	15,292,154		19,500,588	4,208,434	27.5%
Non-Departmental (1)	16,976,595		13,332,457	(3,644,138)	-21.5%
<b>Subtotal Park Fund</b>	<b>250,982,555</b>		<b>244,046,457</b>	<b>(6,936,098)</b>	<b>-2.8%</b>
<b>Recreation Fund</b>					
Recreation Fund Operating	88,207,131		95,657,130	7,449,999	8.4%
Project Charges	14,705,000		9,011,900	(5,693,100)	-38.7%
Transfer to Enterprise	7,848,121		7,542,901	(305,220)	-3.9%
Transfer to Capital Projects	19,970,000		10,000,000	(9,970,000)	-49.9%
Non-Departmental (1)	24,532,395		14,014,683	(10,517,712)	-42.9%
<b>Subtotal Recreation Fund</b>	<b>155,262,647</b>		<b>136,226,614</b>	<b>(19,036,033)</b>	<b>-12.3%</b>
<b>Prince George's Total General Fund</b>	<b>\$ 487,138,838</b>	<b>\$</b>	<b>474,672,206</b>	<b>\$ (12,466,632)</b>	<b>-2.6%</b>
<b>Montgomery</b>					
<b>Administration Fund</b>					
Commissioners' Office	\$ 1,340,527	\$	1,424,744	\$ 84,217	6.3%
Planning Department Operating	27,831,092		30,185,965	2,354,873	8.5%
CAS Departments	13,556,965		13,743,137	186,172	1.4%
Transfer to Development Review	1,500,000		3,900,000	2,400,000	160.0%
Transfer to Park	50,000		50,000	-	0.0%
Grants	150,000		150,000	-	0.0%
Non-Departmental (1)	2,883,658		3,449,962	566,304	19.6%
<b>Subtotal Admin Fund</b>	<b>47,312,242</b>		<b>52,903,808</b>	<b>5,591,566</b>	<b>11.8%</b>
<b>Park Fund</b>					
Park Department Operating	130,805,731		138,113,467	7,307,736	5.6%
Transfer to Debt Service	7,936,057		7,963,435	27,378	0.3%
Transfer to Capital Projects	450,000		450,000	-	0.0%
Grants	400,000		400,000	-	0.0%
Non-Departmental (1)	9,037,103		10,525,253	1,488,150	16.5%
<b>Subtotal Park Operating</b>	<b>148,628,891</b>		<b>157,452,155</b>	<b>8,823,264</b>	<b>5.9%</b>
<b>Montgomery Operating Subtotal</b>	<b>195,941,133</b>		<b>210,355,963</b>	<b>14,414,830</b>	<b>7.4%</b>
Property Management	1,962,600		2,135,664	173,064	8.8%
<b>Montgomery General Fund Total</b>	<b>\$ 197,903,733</b>	<b>\$</b>	<b>212,491,627</b>	<b>\$ 14,587,894</b>	<b>7.4%</b>

(1) Non-Departmental for both years include OPEB prefunding and OPEB paygo, and budget markers for compensation adjustments.

## PRINCE GEORGE'S COUNTY OPERATING BUDGET HIGHLIGHTS

The FY27 Proposed Budget for Prince George's County funded operations is consistent with the Prince George's County Planning Board direction.

With the property tax revenue outlook continuing to be positive, the goals of the FY27 Proposed Budgets are to continue to augment resources for necessary planning studies, as well as continue to address critical infrastructure needs and maintain the highest levels of service delivery for our parks and recreation programs.

- ✓ The Commissioners' Office budget includes:
  - Funding for 9 new positions: (1) Special Program Management Coordinator, (4) Performance Management Support Staff, (2) Public Affairs Specialists and (2) Administrative Staff.
  - Creation of the Office of Performance Management.
  - Funds to support media services from Prince George's Community Television for education, public outreach and broadening public access.
  
- ✓ The Parks and Recreation Department's budget includes:
  - Funding for 13 new positions: 12 in the Park Fund (including 6 for Park Police) and 1 in the Enterprise Fund.
  - Funding for legislatively mandated project charges in the amount of approximately \$10.8 million.
  - Transfer to the Capital Projects Fund from: Park Fund (\$20M) and Recreation Fund (\$10M), coupled with the Administration Fund's contribution in FY27 in the amount of (\$10M) to bring the combined total to \$40M for eligible PayGo projects.
  - Decreased subsidy transfer to the Enterprise Fund.
  - Move Fairland Tennis Bubble from the Recreation Fund to the Enterprise Fund, to better align with the activity and intent.
  - Updates to the mobile command center for Park Police to better serve the community.
  - Adequate funding to complete existing projects impacted by economic inflation and maintain the existing infrastructure, with an increased focus on trails, athletic fields, playgrounds.
  
- ✓ The Planning Department's budget includes:
  - Reallocation of project charges requested by County agencies to support newly established Planning divisions and work programs.
  - Creation of three New Divisions, in complement to Montgomery County Planning Department's recent reorganization: Natural Resources & Historic Preservation Planning; Transportation & Public Facilities Planning (formerly known as County Wide Planning) and Design, Placemaking and Policy.
  - Funding for 18 new career positions and reclassification of 1 term contract position to career:

- Director's Office 5; Development Review 2; Management Services 2; Information Management 2; Transportation & Public Facilities Planning (newly established) 2; and Design, Placemaking, and Policy (newly established) 5.
- Funding for new work programs:
  - Decennial Census Project;
  - Plan 2050, update to Prince George's County General Plan;
- Support funding for the following existing work programs:
  - Ongoing support of the Collegiate Internship Program and rebranding of the Undergraduate/Graduate Assistant Program.
  - Ongoing support of Food Systems, Agriculture Planning and Farmland Preservation.
  - Expansion of the Placemaking Around Town (PAT) Program and the Planning Assistance for Municipalities and Communities (PAMC) Programs.
  - Advancing Development Pipeline Projects and Creation of 3D Model
  - Launch update of the Transportation Review Guidelines Implementation and Plan 2035 Evaluation.
  - Expanding Neighborhood Planning Academy.
  - Support the continuity of work for the Special Research Studies and Historic Preservation Reimbursement Programs.
  - Ongoing enhancements to PGAtlas and DARTS Programs.
  - Leverage media communications, webpage enhancements and outreach to highlight programs for community engagement.
- ✓ The CAS budget, for both counties, includes:
  - Funding maintenance budgets with the following increases:
    - Finance Department:
      - Restoration of the department's Professional Services budget to support mandated reporting requirements.
    - The Office of the Inspector General:
      - One-time expense to support the Peer Review process.
    - Corporate IT Division of the Office of the CIO:
      - Funding to support annual inflation costs in computer equipment and user license and software and hardware maintenance support.
      - Restoration of the department's Professional Services budget to meet the capital equipment contribution.

Lastly, FY27 budget projections will be presented to the Spending Affordability Committee as part of the full Six-Year Plan. We believe the FY27 Proposed Budget will fall within the spending guidelines to be established as well as meet the 5 percent reserve requirement.

### ***Assessable Base and Tax Rates***

- ✓ The real property assessable base is projected to increase by 7.05 percent in FY27, based upon this November's SDAT estimates.

- ✓ The total and individual tax rates in the Proposed Budget remain the same as FY26. The total rate is 29.40 cents for real property and 73.50 cents for personal property. The individual rates are as follows:
  - Administration Fund – 5.66 cents real and 14.15 cents personal;
  - Park Fund – 15.94 cents real and 39.85 cents personal; and
  - Recreation Fund – 7.80 cents real and 19.50 cents personal.

## **MONTGOMERY COUNTY OPERATING BUDGET HIGHLIGHTS**

The FY27 Proposed Budget for Montgomery County funded operations is consistent with the Montgomery County Planning Board direction. Budget requests include funding to maintain current service levels, including changes for major known commitments. The request also includes funding for specific new program enhancements.

- ✓ The Commissioners' Office budget includes maintenance-of-effort, ensuring continuity of current service levels. The increase is primarily driven by inflationary adjustments, benefit increases and modest enhancements to existing expenditure line items. These changes are essential to sustain operations without introducing significant new programs or discretionary spending.
- ✓ The Department of Parks budgets reflects base budget levels, not requesting any increases for new program enhancements. The budget includes the following major known commitments:
  - Operating budget impact of completing projects in FY27.
  - Reducing the salary lapse requirement from 10% to 8%, creating \$1.4M to re-allocate where needed.
  - Modest increase in debt service for capital projects and for the Capital Equipment Internal Service Fund.
  - Contractual increases, utilities, telecommunications, risk management and inflationary increases for supplies and materials.
  - An additional \$324,740 in funding from the County's Water Quality Protection Fund for NPDES expenses excluding funding for the Planning Department.
- ✓ The Planning Department's budget includes funding for the following new initiatives:
  - One-Time funding requests:
    - There are five (5) new one-time initiatives being added to its work program.:  
Two (2) projects with one-time funding requirements totaling \$275,000 include:
      - A Climate Resilience Functional Plan led by the Environment and Climate Division, \$150,000.
      - A study on Diversifying the Economy: Assessing the Future Needs for Industrial Land led by the Research and Strategic Projects Division, \$125,000.

This amount is offset by the one-time funding received in FY26 of \$280,000, bringing the request for one-time initiatives to -\$5,000 (\$275,000 minus \$280,000).

- This also includes three (3) projects without budgetary implications:



- A Greater North Bethesda implementation study led by the West County Planning Division.
  - A Master Plan for Historic Preservation amendment for Locational Atlas resources led by the Historic Preservation (HP) Division.
  - A Master Plan for Historic Preservation amendment for Burial Sites led by the HP Division.
- On-going funding requests:
    - Master Plan Support - Director's Office (Kensington Sector Plan Amendment and Burtonsville Employment Area Minor Master Plan Amendment), \$200,000
    - Six new positions:
      - Climate Initiatives - Planner IV – Environmental & Climate Division, \$160,737.
      - Cybersecurity - IT/Telecom Specialist III – Information Technology & Innovation Division, \$137,819.
      - Engagement Specialist – Public Affairs and Marketing Specialist III – Communications & Engagement Division, \$137,819.
      - Master Planning – Cultural Resource Planner I – Historic Preservation Division, \$110,058.
      - Master Planning and Regulatory – Planner II – Upcounty Planning Division, \$121,654.
      - Master Planning – Planner II – East County Planning Division, \$121,654.
  - Increase of \$2.08M for an overall appropriation of \$2,588,004 from the Water Quality Protection Fund (WQPF). The substantial increase is a result of using an outdated formula to calculate the annual request which did not capture the work performed by the Planning Department under the Memorandum of Understanding for the fund.
  - \$3.9M transfer to the Development Review Special Revenue Fund from the Administration Fund because the revenue generated from development application fees is not projected to be enough to cover the staff chargebacks for reviewing the applications.
- ✓ The CAS budget, for both counties, includes:
- Funding maintenance budgets with the following increases:
    - Finance Department:
      - Restoration of the department's Professional Services budget to support mandated reporting requirements.
    - The Office of the Inspector General:
      - One-time expense to support the Peer Review process.
    - Corporate IT Division of the Office of the CIO:
      - Funding to support annual inflation costs in computer equipment and user license and software and hardware maintenance support.
      - Restoration of the department's Professional Services budget to meet the capital equipment contribution.

Based on current assessable base estimates, the Proposed Budget will require an increase in the property tax rate for the Administration Fund and Park Fund in FY27 to fund the requests and meet the 3 percent reserve requirement.

#### ***Assessable Base and Tax Rates***

- ✓ The real property assessable base is projected to increase about 3.73% in FY27 based on the County's SDAT November estimates. These projections will be updated by the County in March.
- ✓ The total proposed tax rate for property tax supported funds in the FY27 Proposed Budget is 8.73 cents real property and 21.82 cents personal property. The breakdown by fund is:
  - Administration Fund 2.13 cents real and 5.32, an increase of 0.23 and 0.57 respectively
  - Park Fund 6.50 cents real and 16.25 cents personal, an increase of 0.36 and 0.90, respectively
  - Advanced Land Acquisition Fund 0.10 cents real and 0.25 cents personal, unchanged.

### **INTERNAL SERVICE AND COMMISSION-WIDE FUNDS**

#### **Risk Management**

The Risk Management Fund is responsible for the Commission's liability insurance program, workers' compensation program, and Commission-wide safety programs. It is administered jointly by the Department of Human Resources and Management (DHRM) and the Finance Department. The total proposed budget for FY27 is \$9,944,832, an increase of 4.9 percent from FY26. It includes the use of \$1.9 million in unrestricted fund balance to mitigate the increases for the departments.

#### **Capital Equipment**

The Capital Equipment Fund is responsible for capital equipment purchases that, for budgetary purposes, are funded over a six-year period. It is administered by the Finance Department. The total proposed budget for FY27 is \$4,290,892, an increase of 9.3 percent from FY26. This budget varies each year due to departmental needs.

#### **CIO**

This fund contains the budget for the Office of the Chief Information Officer (CIO) and Commission-wide software licenses and subscriptions. Funding is proposed at \$7,495,542, or a 5.6 percent decrease below FY26. A one-time hold on the estimated subscription costs for the new ERP combined with inflationary increases to the existing license results in a reduction of \$448,461 from FY26.

#### **Commission-Wide IT Initiatives**

This fund contains the budget for the Commission-wide IT Initiatives (CWIT). Funding is proposed at \$742,987 (last planned contribution). The FY27 funds continues to support the ERP replacement project and represents year 6 of the six-year financing plan. To enable career staff to focus exclusively on the forthcoming ERP Project-Implementation and plan for the successful implementation of the ERP system, (8) Term Contract Positions will be funded through the CWIT ERP Project Mosaic in FY27: Sr. Corporate Application Analyst (Accounting/General), Sr. Corporate Application Analyst (Procurement), Corporate Accountant I, (3) Corporate Human Resource Specialist III, Corporate Health and Benefits Specialist and an ERP Security Administrator.

The four aforementioned funds are split budgetarily between Montgomery and Prince George's operations and are funded by departmental user fees.

### **Group Insurance**

The Commission's Group Insurance Fund accounts for the costs associated with providing health insurance benefits to active and retired employees. The fund is treated as a Commission-wide fund because its costs are not specifically generated by either county. Rather, the costs represent the total health insurance pool cost. In addition, OPEB PayGo costs are paid through the Group Insurance Fund. It is administered by DHRM and Finance.

The Proposed FY27 expenditure budget is \$93.3 million, an increase of 6.6 percent over FY26.

### **Executive Office Building**

The Executive Office Building Fund accounts for expenses related to the daily operations and maintenance of the Executive Office Building in Riverdale. It is also considered a Commission-wide fund as it is funded by occupancy cost charged to the departments occupying the building. This fund is administered by DHRM.

The FY27 Proposed Budget of \$1,275,785 reflects a decrease of 24.7 percent over the FY26 Adopted Budget.

In FY27, only continuing operations will be funded, while we focus on maintaining a clean, safe, functional and comfortable for our employees and visitors.

### **Wheaton Headquarters Building**

The Wheaton Headquarters Building Fund accounts for the ownership and management of the building in Wheaton that houses staff from Montgomery Planning, Montgomery Parks, and several County departments. It sits within the Enterprise Fund and is administered by Parks Staff.

#### **✓ *Highlights and Major Changes in FY27 Proposed Budget***

Operational changes are planned for FY27. The Department of Parks will shift more services from being performed, procured and overseen by the Building Operations Team, to being contracted through the building management company. In addition, there will be a transition to contract 24-hour security for the facility. Park Police supporting the security of the WHQ Building will be phased out.

The FY27 Proposed Budget is \$3,681,056, an increase of 24.7 percent over the FY26 Adopted Budget.

### **Largo Headquarters Building**

The Largo Headquarters Building Fund accounts for the ownership and management of 1601 and 1616 McCormick Drive in Largo. It currently houses the Prince George's Commissioners' Office, Department of Planning, and by May 2026, various administrative offices of Department of Parks and Recreation will occupy the space as well.

#### **✓ *Highlights and Major Changes in FY27 Proposed Budget***

Joining HQ occupancy with Prince George's County Planning Board, Planning Department and Department of Parks and Recreation, will be Prince George's County Public School System. This partnership will produce revenue to offset the Internal Service Fund's total operating cost which will reduce the amount of funds to recover from MNCPPC's departments. Sharing these costs enables the Commission to maintain an efficient and cost-effective facility management model.

The FY27 Proposed Budget is \$5,781,208. This includes operating and maintenance expenditures to support the HQ complex operations.

#### **CAPITAL PROJECT FUNDS**

Montgomery County's capital budget is proposed at \$54,451,000 for FY27. Prince George's County's capital budget is proposed at \$95,950,000. Funding for both is consistent with the six-year fiscal plan projections.

Attachments  
M-NCPPC Resolution

cc:  
Gavin Cohen, Secretary-Treasurer  
Debra Borden, General Counsel  
Department Directors  
Budget Coordinators

**COMMISSION-WIDE FY27 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT**

	County Funds		Commission-wide Funds		
	Montgomery County Funds	Prince George's County Funds	Executive Office Building Internal Service Fund	Group Insurance Fund	Total
<b>Sources:</b>					
Property Taxes	\$ 199,286,309	\$ 431,168,729	\$ -	\$ -	\$ 630,455,038
Intergovernmental	58,564,322	1,795,657	-	6,554,300	66,914,279
Sales	1,001,583	2,152,184	-	-	3,153,767
Charges for Services	23,629,060	34,070,938	1,144,000	86,430,300	145,274,298
Rentals and Concessions	6,820,054	11,375,388	-	-	18,195,442
Interest	1,748,670	12,501,000	4,000	475,000	14,728,670
Miscellaneous	4,601,590	1,300,463	-	-	5,902,053
Total Revenues	295,651,588	494,364,359	1,148,000	93,459,600	884,623,547
Transfers In	12,538,435	67,743,489	-	-	80,281,924
Bond Proceeds	9,482,375	56,695,000	-	-	66,177,375
Use of Fund Balance/Net Assets	9,770,561	37,677,578	127,785	-	47,575,924
Total Available Funds	\$ 327,442,959	\$ 656,480,426	\$ 1,275,785	\$ 93,459,600	\$ 1,078,658,770
<b>Uses:</b>					
Commissioners' Office	1,424,744	6,373,123	-	-	7,797,867
Planning Department	35,451,786	57,570,726	-	-	93,022,512
Parks Department	162,482,319	-	-	-	162,482,319
Parks and Recreation Department	-	323,282,445	-	-	323,282,445
Central Administrative Services (CAS)					
Dept. of Human Resources and Mgmt.	4,601,235	5,450,031	-	-	10,051,266
Department of Finance	3,319,170	4,093,806	-	-	7,412,976
Legal Department	2,038,741	1,916,013	-	-	3,954,754
Merit System Board	98,118	98,118	-	-	196,236
Office of Inspector General	653,237	1,029,972	-	-	1,683,209
Corporate IT	2,396,979	1,850,736	-	-	4,247,715
Support Services	635,657	746,363	-	-	1,382,020
NonDepartmental	13,975,215	32,817,387	-	-	46,792,602
Debt Service	8,445,810	20,745,588	-	-	29,191,398
Capital Projects	54,451,000	95,950,000	-	-	150,401,000
Advanced Land Acquisition	5,211,805	-	-	-	5,211,805
Risk Management	4,642,854	5,301,978	-	-	9,944,832
Capital Equipment	4,170,876	120,016	-	-	4,290,892
CIO Fund	3,100,504	4,395,038	-	-	7,495,542
Commission-wide IT	287,198	455,789	-	-	742,987
Largo Headquarters Building	-	5,781,208	-	-	5,781,208
Executive Office Building	-	-	1,275,785	-	1,275,785
Group Insurance	-	-	-	93,260,482	93,260,482
Transfers Out	12,538,435	67,743,489	-	-	80,281,924
Total Uses	\$ 319,925,683	\$ 635,721,826	\$ 1,275,785	\$ 93,260,482	\$ 1,050,183,776
Designated Expenditure Reserve	5,939,800	20,758,600	<i>not applicable</i>	<i>not applicable</i>	26,698,400
Total Required Funds	\$ 325,865,483	\$ 656,480,426	\$ 1,275,785	\$ 93,260,482	\$ 1,076,882,176
Excess of Sources over Uses	\$ 1,577,476	\$ -	\$ -	\$ 199,118	\$ 1,776,594
<b>Total Career/Term Positions</b>					
Total Career/Term Positions	1,134.92	1,726.08	2.00	7.00	2,870.00
<b>Total Workyears</b>					
Total Workyears	1,198.83	2,885.19	2.00	7.00	4,093.02

**MONTGOMERY COUNTY FY27 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT AND BY DIVISION**

	Administration Fund	Park Fund	Property Management Fund	Park Debt Service Fund	ALA Debt Service Fund	ALA Revolving Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Risk Management Internal Service Fund	Capital Equipment Internal Service Fund	CIO Internal Service Fund	Commission-wide IT Initiatives Internal Service Fund	Wheaton Headquarters Building Fund	Total
Sources:															
Property Taxes	\$ 48,537,028	\$ 148,123,405	-	-	\$ 2,625,876	-	-	-	-	-	-	-	-	-	\$ 199,286,309
Intergovernmental	\$ 2,738,004	\$ 5,112,580	-	\$ -	-	-	\$ 45,001,000	\$ 3,613,380	-	-	-	-	-	\$ 2,099,358	\$ 58,564,322
Sales	\$ 400	\$ 11,941	-	-	-	-	-	\$ 144,382	\$ 844,860	-	-	-	-	-	\$ 1,001,583
Charges for Services	\$ 287,000	\$ 2,828,395	-	-	-	-	-	\$ 2,063,300	\$ 7,917,465	\$ 3,443,400	\$ 2,150,100	\$ 3,100,504	\$ 287,198	\$ 1,551,698	\$ 23,629,060
Rentals and Concessions	-	\$ 787,043	\$ 1,846,800	-	-	-	-	\$ 125,000	\$ 4,061,211	-	-	-	-	-	\$ 6,820,054
Interest	\$ 175,000	\$ 475,000	\$ 40,000	-	-	1,000	\$ 175,000	\$ 187,100	\$ 365,570	\$ 200,000	\$ 100,000	-	-	\$ 30,000	\$ 1,748,670
Miscellaneous	-	\$ 393,500	-	-	-	\$ 2,625,876	-	\$ 556,000	\$ 1,026,214	-	-	-	-	-	\$ 4,601,590
Total Revenues	\$ 51,737,432	\$ 157,731,864	\$ 1,886,800	-	\$ 2,625,876	\$ 2,626,876	\$ 45,176,000	\$ 6,689,162	\$ 14,215,320	\$ 3,643,400	\$ 2,250,100	\$ 3,100,504	\$ 287,198	\$ 3,681,056	\$ 295,651,588
Transfers In	-	\$ 225,000	-	\$ 7,963,435	-	-	\$ 450,000	\$ 3,900,000	-	-	-	-	-	-	\$ 12,538,435
Bond Proceeds	-	-	-	\$ 482,375	-	-	\$ 9,000,000	-	-	-	-	-	-	-	\$ 9,482,375
Use of Fund Balance/Net Assets	\$ 2,634,976	\$ 3,966,491	\$ 248,864	-	-	\$ -	-	\$ -	-	\$ 999,454	\$ 1,920,776	-	-	-	\$ 9,770,561
Total Available Funds	\$ 54,372,408	\$ 161,923,355	\$ 2,135,664	\$ 8,445,810	\$ 2,625,876	\$ 2,626,876	\$ 54,626,000	\$ 10,589,162	\$ 14,215,320	\$ 4,642,854	\$ 4,170,876	\$ 3,100,504	\$ 287,198	\$ 3,681,056	\$ 327,442,959
Uses:															
Commissioners' Office	\$ 1,424,744	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,424,744
Planning Department:															
Planning Director's Office	\$ 2,086,320	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,086,320
Management Services	\$ 1,451,774	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,451,774
Communications Division	\$ 2,325,881	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,325,881
Transportation Planning	\$ 2,362,585	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,362,585
West County Planning	\$ 1,924,939	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,924,939
East County Planning	\$ 1,802,158	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,802,158
Upcounty Planning	\$ 1,790,537	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,790,537
Environment and Climate	\$ 2,649,840	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,649,840
Information Technology and Innovation	\$ 3,193,086	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,193,086
Research and Strategic Projects	\$ 3,507,304	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,507,304
Historic Preservation	\$ 1,614,812	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,614,812
Design, Placemaking and Policy	\$ 2,342,272	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,342,272
Support Services	\$ 3,134,457	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,134,457
Grants	\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000
Special Revenue Operations	\$ -	-	-	-	-	-	-	\$ 5,115,821	-	-	-	-	-	-	\$ 5,115,821
Planning Operations Total	\$ 30,335,965	-	-	-	-	-	-	\$ 5,115,821	-	-	-	-	-	-	\$ 35,451,786
Central Administrative Services (CAS):															
Dept. of Human Resources and Mgmt.	\$ 4,601,235	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,601,235
Department of Finance	\$ 3,319,170	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,319,170
Legal Department	\$ 2,038,741	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,038,741
Merit System Board	\$ 98,118	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 98,118
Office of Inspector General	\$ 653,237	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 653,237
Corporate IT	\$ 2,396,979	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,396,979
Support Services	\$ 635,657	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 635,657
CAS Total	\$ 13,743,137	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 13,743,137
Park Department Operating Divisions:															
Office of the Director	-	\$ 1,814,830	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,814,830
Public Affairs & Community Partnerships	-	\$ 4,707,553	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,707,553
Management Services	-	\$ 4,251,596	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,251,596
Information Technology & Innovation	-	\$ 4,336,844	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,336,844
Park Planning & Stewardship	-	\$ 10,465,880	-	-	-	-	-	-	-	-	-	-	-	-	\$ 10,465,880
Park Development	-	\$ 5,396,476	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,396,476
Park Police	-	\$ 22,934,735	-	-	-	-	-	-	-	-	-	-	-	-	\$ 22,934,735
Horticulture, Forestry & Environmental Ex	-	\$ 16,220,940	-	-	-	-	-	-	-	-	-	-	-	-	\$ 16,220,940
Facilities Management	-	\$ 17,523,645	-	-	-	-	-	-	-	-	-	-	-	-	\$ 17,523,645
Northern Parks	-	\$ 14,790,143	-	-	-	-	-	-	-	-	-	-	-	-	\$ 14,790,143
Southern Parks	-	\$ 19,297,131	-	-	-	-	-	-	-	-	-	-	-	-	\$ 19,297,131
Support Services	-	\$ 16,373,694	-	-	-	-	-	-	-	-	-	-	-	-	\$ 16,373,694
Special Revenue Operations	-	-	-	-	-	-	-	\$ 5,042,361	-	-	-	-	-	-	\$ 5,042,361
Grants	-	\$ 400,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 400,000
Property Management	-	-	\$ 2,135,664	-	-	-	-	-	-	-	-	-	-	-	\$ 2,135,664
Enterprise Operations	-	-	-	-	-	-	-	-	\$ 13,109,771	-	-	-	-	-	\$ 13,109,771
Wheaton Headquarters Building	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,681,056	\$ 3,681,056
Total Park Department Operations	-	\$ 138,513,467	\$ 2,135,664	-	-	-	-	\$ 5,042,361	\$ 13,109,771	-	-	-	-	\$ 3,681,056	\$ 162,482,319
NonDepartmental	\$ 3,449,962	\$ 10,525,253	-	-	-	-	-	-	-	-	-	-	-	-	\$ 13,975,215
Debt Service	-	-	-	\$ 8,445,810	-	-	-	-	-	-	-	-	-	-	\$ 8,445,810
Capital Projects	-	-	-	-	-	-	\$ 54,451,000	-	-	-	-	-	-	-	\$ 54,451,000
Transfer to Debt Service	-	\$ 7,963,435	-	-	-	-	-	-	-	-	-	-	-	-	\$ 7,963,435
Advanced Land Acquisition	-	-	-	-	\$ 2,625,876	\$ 2,585,929	-	-	-	-	-	-	-	-	\$ 5,211,805
Risk Management Operating	-	-	-	-	-	-	-	-	\$ 4,642,854	-	-	-	-	-	\$ 4,642,854
Capital Equipment Operating	-	-	-	-	-	-	-	-	-	\$ 4,170,876	-	-	-	-	\$ 4,170,876
CIO Internal Service Fund	-	-	-	-	-	-	-	-	-	-	\$ 3,100,504	-	-	-	\$ 3,100,504
Commission-wide IT Initiatives Internal Serv	-	-	-	-	-	-	-	-	-	-	-	\$ 287,198	-	-	\$ 287,198
Transfers Out	\$ 3,950,000	\$ 450,000	-	-	-	-	\$ 175,000	-	-	-	-	-	-	-	\$ 4,575,000
Total Uses	\$ 52,903,808	\$ 157,452,155	\$ 2,135,664	\$ 8,445,810	\$ 2,625,876	\$ 2,585,929	\$ 54,626,000	\$ 10,158,182	\$ 13,109,771	\$ 4,642,854	\$ 4,170,876	\$ 3,100,504	\$ 287,198	\$ 3,681,056	\$ 319,925,683
Designated Expenditure Reserve @ 3%	\$ 1,468,600	\$ 4,471,200	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	\$ 5,939,800
Total Required Funds	\$ 54,372,408	\$ 161,923,355	\$ 2,135,664	\$ 8,445,810	\$ 2,625,876	\$ 2,585,929	\$ 54,626,000	\$ 10,158,182	\$ 13,109,771	\$ 4,642,854	\$ 4,170,876	\$ 3,100,504	\$ 287,198	\$ 3,681,056	\$ 325,865,483
Excess of Sources over Use:	-	-	-	-	-	40,947	-	430,980	1,105,549	-	-	-	-	-	\$ 1,577,476
Total Funded Career/Term Positions	243.42	841.00	4.00	-	-	-	-	-	39.00	4.00	-	3.50	-	-	1,134.92
Total Funded Workyears	210.83	814.60	4.30	-	-	-	-	42.20	119.40	4.00	-	3.50	-	-	1,198.83

**MONTGOMERY COUNTY**  
**TAX RATES AND ASSESSABLE BASE**

<b><u>Tax Rates:</u></b>		FY 25	FY 26	FY 27	Rate
(Cents per \$100 of assessed value)		Actual	Adopted	Proposed	Change
Administration					
	Real	1.98	1.90	2.13	0.23
	Personal	4.95	4.75	5.32	0.57
Park					
	Real	6.02	6.14	6.50	0.36
	Personal	15.05	15.35	16.25	0.90
Adv. Land Acquisition					
	Real	0.10	0.10	0.10	-
	Personal	0.25	0.25	0.25	-
Total Tax Rates (Cents)					
	Real	8.10	8.14	8.73	0.59
	Personal	20.25	20.35	21.82	1.47

<b><u>Assessable Base:</u></b>		FY 25	FY 26	FY 27	%
(in billions \$)		Actual	Adopted	Proposed	Change
Administration Fund*					
	Real	199.982	212.023	219.931	3.73%
	Personal	3.521	3.611	3.715	2.88%
Park Fund*					
	Real	199.982	212.023	219.931	3.73%
	Personal	3.521	3.611	3.715	2.88%
Adv. Land Acquisition (Entire County)					
	Real	230.683	244.093	253.165	3.72%
	Personal	4.243	4.355	4.385	0.69%

*\* The assessable base for both the Administration Fund and the Park Fund covers all of Montgomery County except the municipalities of Rockville, Gaithersburg, Washington Grove, Barnesville, Brookeville, Poolesville, and Laytonsville.*

**PRINCE GEORGE'S COUNTY FY27 PROPOSED BUDGET SUMMARY  
FUND SUMMARY BY DEPARTMENT AND BY DIVISION**

	Administration Fund	Park Fund	Recreation Fund	Park Debt Service Fund	ALA Debt Service Fund	ALA Revolving Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Risk Management Internal Service Fund	Capital Equipment Internal Service Fund	CIO Internal Service Fund	Commission-wide IT Initiatives Internal Service Fund	Largo Headquarters Building Internal Service Fund	Total
Sources:															
Property Taxes	\$ 83,667,535	\$ 228,198,634	\$ 119,302,560	-	-	-	-	-	-	-	-	-	-	-	\$ 431,168,729
Intergovernmental	\$ 180,129	\$ 453,283	\$ 212,245	-	-	-	-	\$ 950,000	-	-	-	-	-	-	\$ 1,795,657
Sales	\$ 40,000	-	\$ 181,560	-	-	-	-	\$ 71,340	\$ 1,859,284	-	-	-	-	-	\$ 2,152,184
Charges for Services	\$ 615,000	\$ 64,800	\$ 10,494,905	-	-	-	-	\$ 5,558,699	\$ 4,320,474	\$ 3,870,525	\$ 112,500	\$ 4,395,038	\$ 455,789	\$ 4,183,208	\$ 34,070,938
Rentals and Concessions	-	\$ 1,455,800	\$ 1,612,548	-	-	-	-	\$ 1,406,353	\$ 5,302,687	-	-	-	-	\$ 1,598,000	\$ 11,375,388
Interest	\$ 3,500,000	\$ 5,000,000	\$ 2,500,000	-	-	-	\$ 700,000	\$ 222,000	\$ 79,000	\$ 500,000	-	-	-	-	\$ 12,501,000
Miscellaneous	-	\$ 282,000	\$ 389,323	-	-	-	\$ 500,000	\$ 119,140	\$ 10,000	-	-	-	-	-	\$ 1,300,463
Total Revenues	\$ 88,002,664	\$ 235,454,517	\$ 134,693,141	-	-	-	\$ 1,200,000	\$ 8,327,532	\$ 11,571,445	\$ 4,370,525	\$ 112,500	\$ 4,395,038	\$ 455,789	\$ 5,781,208	\$ 494,364,359
Transfers In	-	\$ 700,000	-	\$ 19,500,588	-	-	\$ 40,000,000	-	\$ 7,542,901	-	-	-	-	-	\$ 67,743,489
Debt Proceeds	-	-	-	\$ 1,245,000	-	-	\$ 55,450,000	-	-	-	-	-	-	-	\$ 56,695,000
Use of Fund Balance/Net Assets	\$ 10,616,471	\$ 18,119,240	\$ 7,844,773	-	-	-	-	\$ 158,125	\$ -	\$ 931,453	\$ 7,516	-	-	-	\$ 37,677,578
Total Available Funds	\$ 98,619,135	\$ 254,273,757	\$ 142,537,914	\$ 20,745,588	-	-	\$ 96,650,000	\$ 8,485,657	\$ 19,114,346	\$ 5,301,978	\$ 120,016	\$ 4,395,038	\$ 455,789	\$ 5,781,208	\$ 656,480,426
Uses:															
Commissioners' Office	\$ 6,373,123	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,373,123
Planning Department:															
Director's Office	\$ 9,021,239	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 9,021,239
Intake and Regulatory Review	\$ 4,525,999	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,525,999
Management Services	\$ 3,931,915	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,931,915
Development Review	\$ 4,247,864	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,247,864
Community Planning	\$ 5,328,018	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,328,018
Community Planning - North	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Planning - South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Management	\$ 8,765,345	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 8,765,345
Design Placemaking & Policy	\$ 6,275,171	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,275,171
Natural & Cultural Resources Planning	\$ 4,819,764	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,819,764
Multi-Modal Transportation & Public Facilities	\$ 4,439,584	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,439,584
Countywide Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support Services	\$ 6,015,827	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,015,827
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Operations	-	-	-	-	-	-	-	\$ 200,000	-	-	-	-	-	-	\$ 200,000
Planning Operations Total	\$ 57,370,726	-	-	-	-	-	-	\$ 200,000	-	-	-	-	-	-	\$ 57,570,726
Central Administrative Services (CAS):															
Dept. of Human Resources and Mgmt.	\$ 5,450,031	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,450,031
Department of Finance	\$ 4,093,806	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,093,806
Legal Department	\$ 1,916,013	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,916,013
Merit System Board	\$ 98,118	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 98,118
Office of Inspector General	\$ 1,029,972	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,029,972
Corporate IT	\$ 1,850,736	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,850,736
Support Services	\$ 746,363	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 746,363
CAS Total	\$ 15,185,039	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 15,185,039
Parks and Rec. Operating Divisions:															
Office of the Director	-	\$ 58,259,753	-	-	-	-	-	-	-	-	-	-	-	-	\$ 58,259,753
Administration and Development	-	\$ 40,268,077	\$ 16,175,785	-	-	-	-	-	-	-	-	-	-	-	\$ 56,443,862
Facility Operations	-	\$ 92,685,582	\$ 37,595,424	-	-	-	-	-	-	-	-	-	-	-	\$ 130,281,006
Area Operations	-	-	\$ 50,897,821	-	-	-	-	-	-	-	-	-	-	-	\$ 50,897,821
Special Revenue Operations	-	-	-	-	-	-	-	\$ 8,285,657	-	-	-	-	-	-	\$ 8,285,657
Enterprise Operations	-	-	-	-	-	-	-	-	\$ 19,114,346	-	-	-	-	-	\$ 19,114,346
Total Park and Rec. Operations	-	\$ 191,213,412	\$ 104,669,030	-	-	-	-	\$ 8,285,657	\$ 19,114,346	-	-	-	-	-	\$ 323,282,445
NonDepartmental	\$ 5,470,247	\$ 13,332,457	\$ 14,014,683	-	-	\$ -	-	-	-	-	-	-	-	-	\$ 32,817,387
Advanced Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Debt Service	-	-	-	\$ 20,745,588	-	-	-	-	-	-	-	-	-	-	\$ 20,745,588
Capital Projects	-	-	-	-	-	\$ 95,950,000	-	-	-	-	-	-	-	-	\$ 95,950,000
Transfer to Debt Service	-	\$ 19,500,588	-	-	-	-	-	-	-	-	-	-	-	-	\$ 19,500,588
Risk Management Operating	-	-	-	-	-	-	-	-	\$ 5,301,978	-	-	-	-	-	\$ 5,301,978
Capital Equipment Operating	-	-	-	-	-	-	-	-	-	\$ 120,016	-	-	-	-	\$ 120,016
CIO Internal Service Fund	-	-	-	-	-	-	-	-	-	-	\$ 4,395,038	-	-	-	\$ 4,395,038
Commission-wide IT Initiatives Internal Service F	-	-	-	-	-	-	-	-	-	-	-	\$ 455,789	-	-	\$ 455,789
Largo Headquarters Building	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,781,208	-	\$ 5,781,208
Transfers Out	\$ 10,000,000	\$ 20,000,000	\$ 17,542,901	-	-	\$ 700,000	-	-	-	-	-	-	-	-	\$ 48,242,901
Total Uses	\$ 94,399,135	\$ 244,046,457	\$ 136,226,614	\$ 20,745,588	-	\$ -	\$ 96,650,000	\$ 8,485,657	\$ 19,114,346	\$ 5,301,978	\$ 120,016	\$ 4,395,038	\$ 455,789	\$ 5,781,208	\$ 635,721,826
Designated Expenditure Reserve @ 5%	\$ 4,220,000	\$ 10,227,300	\$ 6,311,300	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	\$ 20,758,600
Total Required Funds	\$ 98,619,135	\$ 254,273,757	\$ 142,537,914	\$ 20,745,588	-	\$ -	\$ 96,650,000	\$ 8,485,657	\$ 19,114,346	\$ 5,301,978	\$ 120,016	\$ 4,395,038	\$ 455,789	\$ 5,781,208	\$ 656,480,426
Excess of Sources over Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Funded Career/Term Positions	367.58	922.00	380.00	-	-	-	-	-	49.00	4.00	-	3.50	-	-	1,726
Total Funded Workyears	365.45	1,143.82	1,109.64	-	-	-	-	114.80	143.98	4.00	-	3.50	-	-	2,885



**PRINCE GEORGE'S COUNTY**  
**TAX RATES AND ASSESSABLE BASE**

<b><u>Tax Rates:</u></b>		FY 25	FY 26	FY 27	Rate
(Cents per \$100 of assessed value)		Actual	Adopted	Proposed	Change
Administration					
	Real	5.66	5.66	5.66	-
	Personal	14.15	14.15	14.15	-
Park					
	Real	15.94	15.94	15.94	-
	Personal	39.85	39.85	39.85	-
Recreation					
	Real	7.80	7.80	7.80	-
	Personal	19.50	19.50	19.50	-
Adv. Land Acquisition					
	Real	0.00	0.00	0.00	-
	Personal	0.00	0.00	0.00	-
Total Tax Rates (Cents)					
	Real	29.40	29.40	29.40	-
	Personal	73.50	73.50	73.50	-

<b><u>Assessable Base:</u></b>		FY 25	FY 26	FY 27	%
(in billions \$)		Actual	Adopted	Proposed	Change
Regional District (Administration Fund)					
	Real	123.614	129.635	138.770	7.05%
	Personal	3.366	3.326	3.621	8.87%
Metropolitan District (Park Fund)					
	Real	119.713	125.544	134.391	7.05%
	Personal	3.260	3.222	3.508	8.88%
Entire County (Recreation Fund and ALA Fund)					
	Real	127.900	134.130	143.582	7.05%
	Personal	3.484	3.443	3.748	8.86%

*The **Regional District** consists of Prince George's County less the area enclosed by the corporate limits of the City of Laurel.*

*The **Metropolitan District** consists of all of Prince George's County, less the area of: The City of Greenbelt, City of District Heights, City of Laurel, most of Election District #10 (West of Laurel), the Aquasco area (Election District #8), and the Nottingham area (Election District #4).*