THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
6611 Kenilworth Avenue • Riverdale, Maryland 20737

June 25, 2026

To: The Maryland-National Capital Park and Planning Commission

Via: William Spencer, Acting Executive Director

From: Terri Bacote-Charles, Corporate Budget Director

Subject: Resolution 26-08, *Adoption of the Commission's FY 2027 Operating and Capital Budgets*

Recommendation:

Approve Resolution No 26-08, *Adoption of the FY 2027 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 14, 2026, in accordance with the Land Use Article, each County Council approved the portion of the Commission's budget allocated to its county. On May 21, 2026, Montgomery County Council adopted resolutions 20-1135 and 20-1126 and the Prince George's County Council approved bill CB-057-2026 on May 27, 2026.

Commission Resolution 26-08, *Adoption of the Montgomery County FY 2027 Commission Operating and FY 2027 Capital Budget*, sets forth the budget for FY 2027 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 2027 Adopted Budget totals nearly $938.8 million excluding reserves, ALARF, and Internal Service Funds. Compared to the FY 2026 Adopted Budget, the FY 2027 Budget is higher by almost $20 million or 2.2%.

In Prince George's County, the budget is decreasing 1.3% for FY2027. This budget includes County Council adjustments for various special programs and projects charges and reflects expenditure reductions to various Departments and the Capital Projects Fund. Property tax rates remain the same as those set in FY 2016. In Montgomery County, the budget is increasing by 10.0% for FY 2027. This net reflects an increase of 4.8% in the tax supported funds and 38.5% increase in the capital program and a decrease of 5.3% in enterprise revenue. As part of the final balancing, the County increased the 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 2027 Adopted Budget for each county:

Summary of FY27 Adopted Budget Expenditures
(net reserves, ALARF, and Internal Service Funds)

	FY26 Adopted	FY27 Adopted	$ Change	% Change
Prince George's Funds				
Administration (1)	$ 80,893,636	87,905,474	$ 7,011,838	8.7%
Park (2)	230,982,555	239,583,969	8,601,414	3.7%
Recreation (3)	155,262,647	144,147,685	(11,114,962)	-7.2%
ALA Debt	-	-	-	-
Subtotal Tax Supported	**467,138,838**	**471,637,128**	**4,498,290**	**1.0%**
Park Debt Service	15,717,154	20,745,588	5,028,434	32.0%
Capital Projects (4)	130,290,000	110,700,000	(19,590,000)	-15.0%
Enterprise	17,256,538	19,026,198	1,769,660	10.3%
Special Revenue	8,235,501	8,485,657	250,156	3.0%
Total Prince George's	**$ 638,638,031**	**630,594,571**	**$ (8,043,460)**	**-1.3%**
Montgomery Funds				
Administration (5)	$ 47,212,242	49,867,462	$ 2,655,220	5.6%
Park (6)	148,628,891	155,378,617	6,749,726	4.5%
ALA Debt	2,534,958	2,612,743	77,785	3.1%
Subtotal Tax Supported	**198,376,091**	**207,858,822**	**9,482,731**	**4.8%**
Park Debt Service	8,226,057	8,445,810	219,753	2.7%
Capital Projects (4)	48,348,000	66,966,000	18,618,000	38.5%
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	9,678,784	223,562	2.4%
Total Montgomery	**$ 280,216,325**	**308,194,851**	**$ 27,978,526**	**10.0%**
Combined Total	**$ 918,854,356**	**938,789,422**	**$ 19,935,066**	**2.2%**

(1) Includes transfer to Capital Projects 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 2027 Adopted Budget

The FY 2027 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:
  - Reduce funding for staff training, conferences, and internship hours ($8,800)
- ✓ Within the Planning Department:
  - Reduction in requested funding for Planning Academy and professional services for master plans ($220,000).
  - Elimination of requested Engagement and Public Affairs Specialist III position ($137,819).
  - Elimination of requested Cybersecurity Specialist III position and funding for Cybersecurity Tool ($202,819).
  - Elimination of requested funding for Industrial Land Study ($125,000).
  - Elimination of requested Master Planner/Regulatory Planner II position ($121,654).
  - Elimination of requested Master Planning Planner II Planner position ($121,654).
  - Elimination of requested Climate Initiatives Planner IV position and funding for professional services funding for the Climate Functional Plan ($310,737).
  - Reduction in funding for the Biennial Travel Monitoring Report ($12,000).
  - Elimination of requested Cultural Resources Planner I position ($110,058).
  - Reduction in funding for professional services – Growth and Infrastructure Policy ($20,000).
- ✓ In the Department of Human Resources and Management:
  - A delay in filling vacant positions – salary lapse from attrition ($19,402).
- ✓ In Corporate IT:
  - Elimination of increase funding requested for other services and charges ($162,113).
- ✓ In Support Services:
  - Reduction in funding for operating expenses related to Walker Drive location ($20,608).
- ✓ In Non-Departmental:
  - Reduction in the reclassification marker ($93,682).
- ✓ Property tax revenues have been adjusted to reflect the March 2026 assessable base estimates issued by Montgomery OMB; and the tax rate contemplated in the Proposed Budget (2.13 cents) was reduced to 2.12 cents.
- ✓ To balance the Administration Fund, use of fund balance was decreased by $363,596.

Park Fund

- Remove contractual and inflationary increases in the Public Affairs & Community Partners, Management Services and Information Technology & Innovation and Park Planning and Stewardship, Park Police, Horticulture, Forestry & Environmental Education, and Facilities Management divisions, as well as reduce salary lapse request ($930,132).
- Remove chargeback reduction request, as well as reduce salary lapse request for Park Development ($131,820).
- Reduce salary lapse request and Water Quality Protection Fund Operating Budget Impact request to align with County Executive's recommended Budget for Northern Parks ($371,605) and Southern Parks ($403,648).
- Remove contractual, inflationary and utility increase for Support Services ($236,333).

Special Revenue Fund

✓ Reduce expenditures under Montgomery County Public Schools Ballfield Maintenance SRF due to lower contract bid received in January 2026 ($479,398).

Prince George's County Adjustment from Proposed

Administration Fund

- ✓ In the Commissioner's Office:
  - o Decrease expenditures due to elimination of new positions requests and other operating expenditures ($4,060,067).
- ✓ In the Planning Department:
  - o Decrease expenditures due to elimination of new positions requests and other operating expenditures ($8,454,236).
- ✓ In the Department of Human Resources and Management:
  - o A delay in filling vacant positions – salary lapse from attrition ($25,098).
- ✓ In Corporate IT:
  - o Reduction in funding for other services and charges ($174,113).
- ✓ In CAS Support:
  - o Reduction in funding for operating expenses related to Walker Drive location ($24,584).
- ✓ Within the Administration Fund:
  - o Project charges were increased per County Council ($14,244,437).
  - o Reduction in Transfer to Capital Projects Fund ($8,000,000).

Park Fund

- ✓ Project charges were increased, per County Council ($2,777,900).
- ✓ Reduction in operating expenditures to include the elimination of all new position requests ($7,240,388).

Recreation Fund

- ✓ Project charges were increased, per County Council ($7,603,100).
- ✓ Increase transfer to Enterprise Fund ($252,852).
- ✓ Adjusted funding for various special recreational programs ($65,119).

Attachments
M-NCPPC Resolution 26-08
Exhibits A, B, and C

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

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-NCPPC
RESOLUTION NO. 26-08
June 29, 2026

ADOPTION OF THE FY 2027 COMMISSION OPERATING BUDGET AND FY 2027 CAPITAL BUDGET

WHEREAS, the Maryland-National Capital Park and Planning Commission (the (“Commission”) has prepared and submitted its proposed FY 2027 operating budget (“the Proposed Operating Budget”) and its proposed FY 2027 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 20-1135, and Prince George’s County Bill CB-057-2026 and

WHEREAS, the Montgomery County Council made certain revisions to the Proposed Capital Budget, which action is set forth in Montgomery County Resolution 20-1136; 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-057-2026; and

WHEREAS, the County Councils on May 14, 2026 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 2027 operating budget (“the Operating Budget”) and FY 2027 Capital Budget certain expenditures, including those funded by grants, together totaling in the aggregate $332,477,135 allocable to the various sources derived in Montgomery County as set forth in Exhibit A hereto and $701,449,060 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 2027 Operating Budget and the FY 2027 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
Acting 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 #26-08, taken by The Maryland-National Capital Park and Planning Commission on the motion of Commissioner x, seconded by Commissioner x, with Commissioners xxx and voting in favor of the motion, and Commissioners xxx absent during its regular meeting on Monday, June 29, 2026, held virtually and in person at the Parks and Recreation Administration Building in Riverdale, Maryland.

Reviewed and approved for legal sufficiency:

William Spencer, Acting Executive-Director

Debra S. Borden, M-NCPPC General Counsel
June 25, 2026

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY27 ADOPTED BUDGET

MONTGOMERY COUNTY

	FY27 Proposed Budget	Council Adjustments	FY27 Adopted Budget	Positions	Workyears
ADMINISTRATION FUND					
REVENUES					
Tax Revenue (Tax rates: Real = **2.12** Cents, Personal = **5.30** Cents)	48,487,028	(520,266)	47,966,762		
Assessable Base in Billions (Real/Personal): 218.753 / 3.629					
Taxes - Interest and Penalties	50,000	-	50,000		
Sales	400		-		
Intergovernmental	2,738,004	(2,202,684)	535,320		
Charges for Service	287,000	-	287,000		
Interest Income	175,000	-	175,000		
Current Revenue	**51,737,432**	**(2,723,350)**	**49,014,082**		
Use of Fund Balance	2,634,976	(363,596)	2,271,380		
Total Sources	**54,372,408**	**(3,086,946)**	**51,285,462**		
EXPENDITURES					
Commissioners' Office	**1,424,744**	**(8,800)**	**1,415,944**	9.00	6.90
Planning Department					
Planning Director's Office	2,086,320	(220,000)	1,866,320		
Management Services	1,451,774	-	1,451,774		
Communications and Engagement	2,325,881	(137,819)	2,188,062		
Transportation Planning	2,362,585	(12,000)	2,350,585		
West County Planning	1,924,939	-	1,924,939		
East County Planning	1,802,158	(121,654)	1,680,504		
Upcounty Planning	1,790,537	(121,654)	1,668,883		
Environment and Climate	2,649,840	(310,737)	2,339,103		
Information Technology and Innovation	3,193,086	(202,819)	2,990,267		
Research and Strategic Projects	3,507,304	(125,000)	3,382,304		
Historic Preservation	1,614,812	(110,058)	1,504,754		
Design, Placemaking and Policy	2,342,272	(20,000)	2,322,272		
Grants	150,000	-	150,000		
Support Services	3,134,457	-	3,134,457		
Planning Total	**30,335,965**	**(1,381,741)**	**28,954,224**	154.00	121.50
Department of Human Resources and Management	4,601,235	(19,402)	4,581,833	23.98	23.84
Department of Finance	3,319,170	-	3,319,170	20.69	20.69
Legal Department	2,038,741	-	2,038,741	14.25	14.25
Merit System Board	98,118	-	98,118	2.00	1.75
Office of Inspector General	653,237	-	653,237	2.70	2.70
Corporate IT	2,396,979	(162,113)	2,234,866	10.50	10.50
Support Services	635,657	(20,608)	615,049	0.00	0.00
CAS Total	**13,743,137**	**(202,123)**	**13,541,014**	74.12	73.73
Non-Departmental	3,449,962	(93,682)	3,356,280		
Total Expenditures	**48,953,808**	**(1,686,346)**	**47,267,462**	237.12	202.13
Transfer to Special Revenue Fund	3,900,000	(1,500,000)	2,400,000		
Transfer to Park Fund	50,000	150,000	200,000		
Contingency Reserve @ 3%	1,468,600	(50,600)	1,418,000		
Total Expenditures and Uses	**54,372,408**	**(3,086,946)**	**51,285,462**		

PARK FUND

REVENUES					
Tax Revenue (Tax Rate: Real = **6.50** cents, Personal = **16.25** cents)	147,923,405	(902,200)	147,021,205		
Assessable Base in Billions (Real/Personal): 218.753 / 3.629					
Taxes - Interest and Penalties	200,000	-	200,000		
Intergovernmental	5,112,580	(46,378)	5,066,202		
Sales	11,941	-	11,941		
Charges for Service	2,828,395	-	2,828,395		
Rentals/Concessions	787,043	-	787,043		
Interest Income	475,000	-	475,000		
Miscellaneous Revenues	393,500	-	393,500		
Current Revenue	**157,731,864**	**(948,578)**	**156,783,286**		
Transfer from Capital Projects Fund	175,000	-	175,000		
Transfer from Administration Fund	50,000	150,000	200,000		
Use of Fund Balance	3,966,491	(1,337,160)	2,629,331	-	
Total Sources	**161,923,355**	**(2,135,738)**	**159,787,617**		
EXPENDITURES					
Operating Divisions					
Director of Parks	1,814,830	176,906	1,991,736		
Public Affairs & Community Partnerships	4,707,553	(32,050)	4,675,503		
Management Services	4,251,596	(15,001)	4,236,595		
Information Technology and Innovation	4,336,844	(201,770)	4,135,074		
Park Planning and Stewardship	10,465,880	(127,217)	10,338,663		
Park Development	5,396,476	(131,820)	5,264,656		
Park Police	22,934,735	(178,204)	22,756,531		
Horticulture, Forestry & Environmental Education	16,220,940	(57,203)	16,163,737		
Facilities Management	17,523,645	(318,687)	17,204,958		
Northern Parks	14,790,143	(371,605)	14,418,538		
Southern Parks	19,297,131	(580,554)	18,716,577		
Support Services	16,373,694	(236,333)	16,137,361		
Grants	400,000	-	400,000		
Non-Departmental	10,525,253	-	10,525,253		
Total Expenditures	**149,038,720**	**(2,073,538)**	**146,965,182**		
Transfer to Debt Service	7,963,435	-	7,963,435		
Transfer to Capital Projects Fund	450,000	-	450,000		
Contingency Reserve @ 3%	4,471,200	(62,200)	4,409,000		
Total Expenditures and Uses	**161,923,355**	**(2,135,738)**	**159,787,617**	841.00	814.60

ADVANCE LAND ACQUISITION DEBT SERVICE FUND

REVENUES					
Tax Revenue (Tax Rate: Real = **0.10** cents, Personal = **0.25** cents)	2,625,876	(13,133)	2,612,743		
Assessable Base in Billions (Real/Personal): 251.901/ 4.363		-			
Current Revenue	**2,625,876**	**(13,133)**	**2,612,743**		
Use of Fund Balance	-	-	-		
Total Sources	**2,625,876**	**(13,133)**	**2,612,743**		
EXPENDITURES					
Debt Service	-	-	-		
Total Expenditures	**-**	-	**-**		
Transfer to ALA Revolving Fund	2,625,876	(13,133)	2,612,743		
Total Expenditures and Uses	**2,625,876**	**(13,133)**	**2,612,743**		
		-			
TOTAL TAX-SUPPORTED FUNDS, LESS RESERVES & ALA	**212,981,839**	**(5,123,017)**	**207,858,822**	**1,078.12**	**1,016.73**

ADVANCE LAND ACQUISITION REVOLVING FUND

REVENUES			
Interest Income	1,000	-	1,000
Current Revenue	**1,000**	**-**	**1,000**
Transfer from ALA Debt Service Fund	2,625,876	(13,133)	2,612,743
Use of Fund Balance	(40,947)	-	(40,947)
Total Sources	**2,585,929**	**(13,133)**	**2,572,796**
EXPENDITURES			
Land	2,585,929	(13,133)	2,572,796
Total Expenditures	**2,585,929**	**(13,133)**	**2,572,796**

PARK DEBT SERVICE FUND

REVENUES			
Intergovernment	-		-
Premiums on Bonds Issued	482,375		482,375
Transfer from Park Fund	7,963,435	-	7,963,435
Total Sources	**8,445,810**	**-**	**8,445,810**
EXPENDITURES			
Debt Service	8,445,810	-	8,445,810
Total Expenditures	**8,445,810**	**-**	**8,445,810**

CAPITAL PROJECTS FUND

REVENUES			
Intergovernmental	45,001,000	12,405,000	57,406,000
Interest	175,000	-	175,000
Bond Proceeds	9,000,000	(65,000)	8,935,000
Contributions	-	-	-
Miscellaneous	-	-	-
Current Revenue	54,176,000	12,340,000	66,516,000
Transfer from Park Fund	450,000	-	450,000
Transfer from Enterprise Fund	-	-	-
Total Sources	**54,626,000**	**12,340,000**	**66,966,000**
EXPENDITURES			
Park Acquisition & Development	54,451,000	12,340,000	66,791,000
Total Expenditures	54,451,000	12,340,000	66,791,000
Transfer to Park Fund	175,000	-	175,000
Total Expenditures and Uses	**54,626,000**	**12,340,000**	**66,966,000**

ENTERPRISE FUND

REVENUES					
Charges for Service	13,849,750	-	13,849,750		
Interest Income	365,570	-	365,570		
Current Revenue	**14,215,320**	**-**	**14,215,320**		
Use of Fund Balance	(1,105,549)	-	(1,105,549)		
Total Sources	**13,109,771**	**-**	**13,109,771**		
EXPENDITURES					
Operations	13,109,771	-	13,109,771		
Total Expenditures	**13,109,771**	**-**	**13,109,771**		
Transfer to CIP	-	-	-		
Total Expenditures and Uses	**13,109,771**	**-**	**13,109,771**	39.00	119.40
Revenues Over/(Under) Expenditures	-	-	-		

PROPERTY MANAGEMENT FUND

REVENUES					
Rental Revenue	1,846,800	-	1,846,800		
Interest Income	40,000	-	40,000		
Current Revenue	**1,886,800**	**-**	**1,886,800**		
Use of Fund Balance	248,864	-	248,864		
Total Sources	**2,135,664**	**-**	**2,135,664**		
EXPENDITURES					
Operating Expenditures	2,135,664	-	2,135,664		
Total Expenditures	**2,135,664**	**-**	**2,135,664**	4.00	4.30

SPECIAL REVENUE FUND

REVENUES					
Intergovernmental	3,613,380	(342,337)	3,271,043		
Charges for Service	2,888,682	-	2,888,682		
Interest Income	187,100	-	187,100		
Current Revenue	**6,689,162**	**(342,337)**	**6,346,825**		
Transfer from Administration Fund	3,900,000	(1,500,000)	2,400,000		
Use of Fund Balance	(430,980)	1,362,939	931,959		
Total Sources	**10,158,182**	**(479,398)**	**9,678,784**		
EXPENDITURES					
Operations - Planning	5,115,821	-	5,115,821	0.00	21.50
Operations - Parks	5,042,361	**(479,398)**	4,562,963	0.00	20.70
Total Expenditures	**10,158,182**	**(479,398)**	**9,678,784**		
Revenues Over/(Under) Expenditures	-	-	-		
TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	**301,457,266**	**6,737,585**	**308,194,851**	**1,121.12**	**1,182.63**

CAPITAL EQUIPMENT INTERNAL SERVICE FUND

REVENUES			
Charges for Service	2,150,100	-	2,150,100
Debt Proceeds	-	-	-
Interest Income	100,000	-	100,000
Current Revenue	**2,250,100**	**-**	**2,250,100**
Transfer in	-		-
Use of Fund Balance	1,920,776	-	1,920,776
Total Sources	**4,170,876**	**-**	**4,170,876**
EXPENDITURES			
Operations	2,893,276	-	2,893,276
Debt Service	1,277,600	-	1,277,600
Total Expenditures	**4,170,876**	**-**	**4,170,876**
Transfers Out	**-**	-	-
Total Expenditures and Uses	**4,170,876**	**-**	**4,170,876**
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	520,000	-	520,000

CIO INTERNAL SERVICE FUND

REVENUES					
Charges for Service	3,100,504	-	3,100,504		
Debt Proceeds	-		-		
Interest Income	-	-	-		
Current Revenue	**3,100,504**	**-**	**3,100,504**		
Use of Fund Balance	-	-	-		
Total Sources	**3,100,504**	**-**	**3,100,504**		
EXPENDITURES					
Operations	3,100,504	-	3,100,504		
Total Expenditures	**3,100,504**	**-**	**3,100,504**	3.50	3.50
Transfers Out	**-**	-	-		
Total Expenditures and Uses	**3,100,504**	**-**	**3,100,504**		
Revenues Over/(Under) Expenditures	-	-	-		
Capital Equipment - Financed for IT Initiatives	-	-	-		

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	-	-	-

RISK MANAGEMENT INTERNAL SERVICE FUND

REVENUES					
Charges for Service	3,443,400	-	3,443,400		
Claims Recovery	-	-	-		
Interest Income	200,000	-	200,000		
Current Revenue	**3,643,400**	**-**	**3,643,400**		
Use of Fund Balance	999,454	-	999,454		
Total Sources	**4,642,854**	**-**	**4,642,854**		
EXPENDITURES					
Operations	4,642,854	-	4,642,854	4.00	4.00
Total Expenditures	**4,642,854**	**-**	**4,642,854**		
Revenues Over/(Under) Expenditures	-	-	-		

WHEATON HEADQUARTERS BUILDING INTERNAL SERVICE FUND

REVENUES					
Intergovernmental	2,099,358	-	2,099,358		
Claims Recovery	-	-	-		
Charges for Service	1,551,698	-	1,551,698		
Interest Income	30,000		30,000		
Current Revenue	**3,681,056**	**-**	**3,681,056**		
Use of Fund Balance	-	-	-		
Total Sources	**3,681,056**	**-**	**3,681,056**		
EXPENDITURES					
Operations	3,681,056	-	3,681,056		
Total Expenditures	**3,681,056**	**-**	**3,681,056**		
Revenues Over/(Under) Expenditures	-	-	-		
Total Montgomery County (including reserves, transfers)	**325,865,483**	**6,611,652**	**332,477,135**	**1,128.62**	**1,190.13**

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY27 ADOPTED BUDGET

PRINCE GEORGE'S COUNTY

	FY27 Proposed Budget	Council Adjustments	FY27 Adopted Budget	Positions	Workyears
ADMINISTRATION FUND					
REVENUES					
Tax Revenue (Tax rates: Real = **5.660** Cents, Personal = **14.150** Cents)	83,667,535	-	83,667,535		
Assessable Base in Billions (Real/Personal): 138.770 / 3.621					
Taxes - Interest and Penalties	-	-	-		
Intergovernmental	180,129	-	180,129		
Charges for Service	655,000	-	655,000		
Interest Income	3,500,000	-	3,500,000		
Miscellaneous Revenue	-	-	-		
Current Revenue	**88,002,664**	**-**	**88,002,664**		
Transfer from Largo HQ Bldg Fund	**-**	4,198,084	**4,198,084**		
Use of Fund Balance	10,616,471	(10,616,471)	-		
Total Sources	**98,619,135**	**(6,418,387)**	**92,200,748**		
EXPENDITURES					
Commissioners' Office	**6,373,123**	**(4,060,067)**	**2,313,056**	16.00	14.00
Planning Department					
Director's Office	9,021,239	(5,422,939)	3,598,300		
Intake and Regulatory Review	4,525,999	-	4,525,999		
Management Services	3,931,915	(1,431,915)	2,500,000		
Development Review	4,247,864	(319,282)	3,928,582		
Community Planning	5,328,018	-	5,328,018		
Information Management	8,765,345	(765,345)	8,000,000		
Countywide Planning	-	-	-		
Design Placemaking & Policy	6,275,171	(275,171)	6,000,000		
Natural & Cultural Resources Planning	4,819,764	-	4,819,764		
Multi-Modal Transportation & Public Facilities	4,439,584	(239,584)	4,200,000		
Support Services	6,015,827	-	6,015,827		
Grants	-	-	-		
Planning Total	**57,370,726**	**(8,454,236)**	**48,916,490**	235.00	235.00
Department of Human Resources and Management	5,450,031	(25,098)	5,424,933	31.02	31.02
Department of Finance	4,093,806	-	4,093,806	27.31	27.31
Legal Department	1,916,013	-	1,916,013	13.75	13.75
Merit System Board	98,118	-	98,118	2.00	1.75
Office of Inspector General	1,029,972	-	1,029,972	5.00	5.30
Corporate IT	1,850,736	(174,113)	1,676,623	10.50	10.50
Support Services	746,363	(24,584)	721,779	0.00	0.00
CAS Total	**15,185,039**	**(223,795)**	**14,961,244**	89.58	89.63
NonDepartmental	5,470,247	14,244,437	19,714,684		
Total Expenditures	**84,399,135**	**1,506,339**	**85,905,474**	340.58	338.63
Transfer to Park Fund	-		-		
Transfer to Capital Projects Fund	10,000,000	(8,000,000)	2,000,000		
Transfer to Largo HQ Bldg Fund	-	-	-		
Contingency Reserve @ 5%	4,220,000	75,274	4,295,274		
Total Expenditures and Uses	**98,619,135**	**(6,418,387)**	**92,200,748**		

PARK FUND

REVENUES					
Tax Revenue (Tax Rate: Real = **15.940** cents, Personal = **39.850** cents)	228,198,634	-	228,198,634		
Assessable Base in Billions (Real/Personal): 134.391 / 3.508					
Taxes - Interest and Penalties	-	-	-		
Intergovernmental	453,283	-	453,283		
Charges for Service	64,800	-	64,800		
Interest Income	5,000,000	-	5,000,000		
Rentals/Concessions	1,455,800	-	1,455,800		
Miscellaneous Revenues	282,000	-	282,000		
Current Revenue	**235,454,517**	**-**	**235,454,517**		
Transfer from Admin Fund	-		-		
Transfer from Capital Projects Fund	700,000	-	700,000		
Transfer from Largo HQ Bldg Fund	-	13,433,621	13,433,621		
Use of Fund Balance	18,119,240	(18,119,240)	-		
Total Sources	**254,273,757**	**(4,685,619)**	**249,588,138**		
EXPENDITURES					
Operating Divisions					
Office of the Director	41,629,311	(3,540,299)	38,089,012		
Administration and Development	52,647,157	(3,011,571)	49,635,586		
Facility Operations	60,173,494	(724,903)	59,448,591		
Area Operations	36,763,450	36,385	36,799,835		
NonDepartmental	13,332,457	2,777,900	16,110,357		
Total Expenditures	**204,545,869**	**(4,462,488)**	**200,083,381**		
Transfer to Debt Service	19,500,588	-	19,500,588		
Transfer to Capital Projects Fund	20,000,000	-	20,000,000		
Transfer to Largo HQ Bldg Fund	-		-		
Contingency Reserve @ 5%	10,227,300	(223,131)	10,004,169		
Total Expenditures and Uses	**254,273,757**	**(4,685,619)**	**249,588,138**	905.00	1,097.42

RECREATION FUND

REVENUES					
Tax Revenue (Tax Rate: Real = **7.800** cents, Personal = **19.500** cents)	119,302,560	-	119,302,560		
Assessable Base in Billions (Real/Personal): 143.582 / 3.748					
Taxes - Interest and Penalties	-	-	-		
Intergovernmental	212,245	-	212,245		
Charges for Service	10,676,465	-	10,676,465		
Rentals/Concessions	1,612,548	-	1,612,548		
Interest Income	2,500,000	-	2,500,000		
Miscellaneous Revenues	389,323	-	389,323		
Current Revenue	**134,693,141**	**-**	**134,693,141**		
Transfer from Largo HQ Bldg Fund	**-**	16,161,928	16,161,928		
Use of Fund Balance	7,844,773	(7,844,773)	-		
Total Sources	**142,537,914**	**8,317,155**	**150,855,069**		
EXPENDITURES					
Operating Divisions					
Administratiion and Development	16,175,785	-	16,175,785		
Facility Operations	37,595,424	(56,294)	37,539,130		
Area Operations	50,897,821	121,413	51,019,234		
Non-Departmental	14,014,683	7,603,100	21,617,783		
Total Expenditures	**118,683,713**	**7,668,219**	**126,351,932**		
Transfer to Enterprise Fund	7,542,901	252,852	7,795,753		
Transfer to Capital Projects Fund	10,000,000	-	10,000,000		
Transfer to Largo HQ Bldg Fund	-	-	-		
Contingency Reserve @ 5%	6,311,300	396,084	6,707,384		
Total Expenditures and Uses	**142,537,914**	**8,317,155**	**150,855,069**	385.00	1,079.74

RECREATION FUND

REVENUES					
Tax Revenue (Tax Rate: Real = **7.800** cents, Personal = **19.500** cents)	119,302,560	-	119,302,560		
Assessable Base in Billions (Real/Personal): 143.582 / 3.748					
Taxes - Interest and Penalties	-	-	-		
Intergovernmental	212,245	-	212,245		
Charges for Service	10,676,465	-	10,676,465		
Rentals/Concessions	1,612,548	-	1,612,548		
Interest Income	2,500,000	-	2,500,000		
Miscellaneous Revenues	389,323	-	389,323		
Current Revenue	**134,693,141**	**-**	**134,693,141**		
Transfer from Largo HQ Bldg Fund	**-**	16,161,928	16,161,928		
Use of Fund Balance	7,844,773	(7,844,773)	-		
Total Sources	**142,537,914**	**8,317,155**	**150,855,069**		
EXPENDITURES					
Operating Divisions					
Administratiion and Development	16,175,785	-	16,175,785		
Facility Operations	37,595,424	(56,294)	37,539,130		
Area Operations	50,897,821	121,413	51,019,234		
Non-Departmental	14,014,683	7,603,100	21,617,783		
Total Expenditures	**118,683,713**	**7,668,219**	**126,351,932**		
Transfer to Enterprise Fund	7,542,901	252,852	7,795,753		
Transfer to Capital Projects Fund	10,000,000	-	10,000,000		
Transfer to Largo HQ Bldg Fund	-	-	-		
Contingency Reserve @ 5%	6,311,300	396,084	6,707,384		
Total Expenditures and Uses	**142,537,914**	**8,317,155**	**150,855,069**	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): 143.582 / 3.748					
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	**474,672,206**	**(3,035,078)**	**471,637,128**	**1,630.58**	**2,515.79**
		-			

ADVANCE LAND ACQUISITION REVOLVING FUND

REVENUES			
Interest Income	-	-	-
Current Revenue	**-**	**-**	**-**
Transfer from ALA Debt Service Fund	-	-	-
Use of Fund Balance	-	-	-
Total Sources	**-**	**-**	**-**
EXPENDITURES			
Other Services and Charges	-	-	-
Land	-	-	-
Total Expenditures and Uses	**-**	**-**	**-**

PARK DEBT SERVICE FUND

REVENUES			
Premiums on Bonds Issued	1,245,000	-	1,245,000
Transfer from Park Fund	19,500,588	-	19,500,588
Total Sources	**20,745,588**	**-**	**20,745,588**
EXPENDITURES			
Debt Service	20,745,588	-	20,745,588
Total Expenditures	**20,745,588**	**-**	**20,745,588**

CAPITAL PROJECTS FUND

REVENUES			
Intergovernmental	-	12,250,000	12,250,000
Interest/Contribution	1,200,000	-	1,200,000
Bond Proceeds	55,450,000	9,800,000	65,250,000
Miscellaneous	-	-	-
Current Revenue	**56,650,000**	**22,050,000**	**78,700,000**
Transfer from Park Fund	20,000,000	-	20,000,000
Transfer from Recreation Fund	10,000,000	-	10,000,000
Transfer from Administration Fund	10,000,000	(8,000,000)	2,000,000
Use of Fund Balance	-	-	-
Total Sources	**96,650,000**	**14,050,000**	**110,700,000**
EXPENDITURES			
Park Acquisition & Development	95,950,000	14,050,000	110,000,000
Total Expenditures	**95,950,000**	**14,050,000**	**110,000,000**
Transfer to Park Fund	700,000	-	700,000
Total Expenditures and Uses	**96,650,000**	**14,050,000**	**110,700,000**

ENTERPRISE FUND

REVENUES					
Charges for Service	11,492,445	(341,000)	11,151,445		
Interest Income	79,000	-	79,000		
Current Revenue	**11,571,445**	**(341,000)**	**11,230,445**		
Transfers from Recreation Fund	7,542,901	252,852	7,795,753		
Use of Fund Balance	-		-		
Total Sources	**19,114,346**	**(88,148)**	**19,026,198**		
EXPENDITURES					
Operations	19,114,346	(88,148)	19,026,198		
Total Expenditures and Uses	**19,114,346**	**(88,148)**	**19,026,198**	48.00	134.60
Revenues Over/(Under) Expenditures	-		-		

SPECIAL REVENUE FUND

REVENUES					
Intergovernmental	950,000	-	950,000		
Charges for Service	7,036,392	-	7,036,392		
Interest Income	222,000	-	222,000		
Miscellaneous	119,140	-	119,140		
Current Revenue	**8,327,532**	**-**	**8,327,532**		
Transfer from Administration Fund	-	-	-		
Use of Fund Balance	158,125	-	158,125		
Total Sources	**8,485,657**	**-**	**8,485,657**		
EXPENDITURES					
Operations - Planning	200,000		200,000	0.00	0.00
Operations - Parks & Recreation	8,285,657	-	8,285,657	0.00	110.85
Total Expenditures	**8,485,657**	**-**	**8,485,657**		
Transfer to CIP	-	-	-		
Total Expenditures and Uses	**8,485,657**	**-**	**8,485,657**		
Revenues Over/(Under) Expenditures	-	-	-		
TOTAL OPERATING BUDGET LESS RESERVES AND ALARF	**619,667,797**	**10,926,774**	**630,594,571**	**1,678.58**	**2,761.24**

CAPITAL EQUIPMENT INTERNAL SERVICE FUND

REVENUES					
Charges for Service	112,500	-	112,500		
Debt Proceeds	-	-	-		
Interest Income	-	-	-		
Current Revenue	**112,500**	**-**	**112,500**		
Use of Fund Balance	7,516	-	7,516		
Total Sources	**120,016**	**-**	**120,016**		
EXPENDITURES					
Operations	120,016	-	120,016		
Debt Service	-	-	-		
Total Expenditures	**120,016**	**-**	**120,016**		
Transfer to Largo HQ Bldg Fund	-	-	-		
Total Expenditures and Uses	**120,016**	**-**	**120,016**		
Revenues Over/(Under) Expenditures	-	-	-		
Capital Equipment - Financed for Park & Rec	-	-	-		
Capital Equipment - Financed for IT Initiatives	-	-	-		

CIO INTERNAL SERVICE FUND

REVENUES					
Charges for Service	4,395,038	-	4,395,038		
Debt Proceeds	-	-	-		
Interest Income	-	-	-		
Current Revenue	**4,395,038**	**-**	**4,395,038**		
Use of Fund Balance	-	-	-		
Total Sources	**4,395,038**	**-**	**4,395,038**		
EXPENDITURES					
Operations	4,395,038	-	4,395,038		
Total Expenditures	**4,395,038**	**-**	**4,395,038**	3.50	3.50
Revenues Over/(Under) Expenditures	-	-	-		

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	3,870,525	-	3,870,525		
Claims Recovery	-	-	-		
Interest Income	500,000	-	500,000		
Current Revenue	**4,370,525**	**-**	**4,370,525**		
Use of Fund Balance	931,453	-	931,453		
Total Sources	**5,301,978**	**-**	**5,301,978**		
EXPENDITURES					
Operations	5,301,978	-	5,301,978	4.00	4.00
Total Expenditures	**5,301,978**	**-**	**5,301,978**		
Revenues Over/(Under) Expenditures	-	-	-		

LARGO HEADQUARTERS BUILDING INTERNAL SERVICE FUND

REVENUES					
Charges for Service	4,183,208	-	4,183,208		
Rental Revenue	1,598,000	-	1,598,000		
Interest Income	-	-	-		
Current Revenue	**5,781,208**	**-**	**5,781,208**		
Transfer from Admin Fund	-	-	-		
Transfer from Capital Equipment Fund	-		-		
Use of Fund Balance	-	-	-		
Total Sources	**5,781,208**	**-**	**5,781,208**		
EXPENDITURES					
Operations	5,781,208	-	5,781,208		
Transfer to Admin Fund	-	4,198,084	4,198,084		
Transfer to Park Fund	-	13,433,621	13,433,621		
Transfer to Recreation Fund	-	16,161,928	16,161,928		
Total Expenditures	**5,781,208**	**33,793,633**	**39,574,841**		
Revenues Over/(Under) Expenditures	-	(33,793,633)	(33,793,633)		
Total Prince George's County (including reserves, transfers)	**656,480,426**	**44,968,634**	**701,449,060**	**1,686.08**	**2,768.74**

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY27 ADOPTED BUDGET

COMMISSION-WIDE FUNDS

	FY27 Proposed Budget	Council Adjustments	FY27 Adopted Budget	Positions	Workyears
EXECUTIVE OFFICE INTERNAL SERVICE FUND					
REVENUES					
Charges For Service	1,144,000	-	1,144,000		
Interest Income	4,000	-	4,000		
Current Revenue	**1,148,000**	**-**	**1,148,000**		
Use of Fund Balance	127,785	-	127,785		
Total Sources	**1,275,785**	**-**	**1,275,785**		
EXPENDITURES					
Operating Expenses	**1,275,785**	**-**	**1,275,785**	2.00	2.00
Revenues Over/(Under) Expenditures	-	-	-		
GROUP HEALTH INSURANCE FUND					
REVENUES					
Intergovernmental	6,554,300	-	6,554,300		
Charges For Service	86,430,300	-	86,430,300		
Interest Income	475,000	-	475,000		
Current Revenue	**93,459,600**	-	**93,459,600**		
Use of Fund Balance	-	-	-		
Total Sources	**93,459,600**	**-**	**93,459,600**		
EXPENDITURES					
Operating Expenditures	93,260,482	-	93,260,482		
Total Expenditure	**93,260,482**	-	**93,260,482**	7.00	7.00
Transfers Out	-	-	**-**		
Total Expenditure and Uses	**93,260,482**	-	**93,260,482**		
Revenues Over/(Under) Expenditures	199,118	-	199,118		
Total Commission-wide Funds	**94,536,267**	**-**	**94,536,267**	**9.00**	**9.00**

Montgomery County Funds	325,865,483	6,611,652	332,477,135	1,128.62	1,190.13
Prince George's County Funds	656,480,426	44,968,634	701,449,060	1,686.08	2,768.74
Commission-wide Funds	94,536,267	-	94,536,267	9.00	9.00
TOTAL ALL FUNDS (includes reserves)	**1,076,882,176**	**51,580,286**	**1,128,462,462**	**2,823.70**	**3,967.87**