



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

M-NCPPC No. 24-27

December 18, 2024

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 FY26 Proposed Budget

Recommendation:

Approve Resolution No.24-27, "Approval of the 2026 Fiscal Year Proposed Operating and Capital Budget of the Maryland-National Capital Park and Planning Commission."

Summary:

The Proposed Budget Resolution for FY26 reflects the Proposed Budgets approved by each Planning Board, as modified for non-substantial, adjustments. The Proposed Budget totals \$724.1 million in funding excluding reserves, ALARF, Capital Projects and Internal Service Funds. Compared to the FY25 Adopted Budget, the FY26 Proposed Budget is 0.5 percent less, a decrease of \$3.5 million. This decrease reflects the prior year's transfer for the Largo HQ Building Internal Service Fund. When excluded, the year-over-year increase is 3.8 percent or \$26.5 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 FY26 Proposed to FY25 Adjusted Adopted Budget. This adjustment reflects the distribution of the FY25 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 FY26 Proposed Operating Budget Expenditures
(net reserves, ALARF, Internal Service Funds, and Capital Projects Fund)**

	FY25 Adjusted Adopted	FY26 Proposed	\$ Change	% Change
Prince George's Funds				
Administration (1)	\$ 103,464,095	\$ 77,146,473	\$ (26,317,622)	-25.4%
Park (2)	222,257,889	225,732,555	3,474,666	1.6%
Recreation (3)	141,444,103	144,163,547	2,719,444	1.9%
ALA Debt	-	-	-	-
Subtotal Tax Supported	467,166,087	447,042,575	(20,123,512)	-4.3%
Enterprise	17,012,675	17,256,538	243,863	1.4%
Special Revenue	8,195,459	8,235,501	40,042	0.5%
Park Debt	17,384,703	15,717,154	(1,667,549)	-9.6%
Total Prince George's	\$ 509,758,924	\$ 488,251,768	\$ (21,507,156)	-4.2%
Montgomery Funds				
Administration (4)	\$ 44,404,550	\$ 48,925,758	\$ 4,521,208	10.2%
Park (5)	140,921,309	150,938,352	10,017,043	7.1%
ALA Debt	2,398,786	2,539,599	140,813	5.9%
Subtotal Tax Supported	187,724,645	202,403,709	14,679,064	7.8%
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%
Park Debt	8,151,690	8,226,057	74,367	0.9%
Total Montgomery	\$ 217,872,726	\$ 235,895,943	\$ 18,023,217	8.3%
Combined Total	\$ 727,631,650	\$ 724,147,711	\$ (3,483,939)	-0.5%

(1) Includes transfer to Capital Projects and Largo HQ Bldg (FY25), and Capital Projects (FY26)

(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

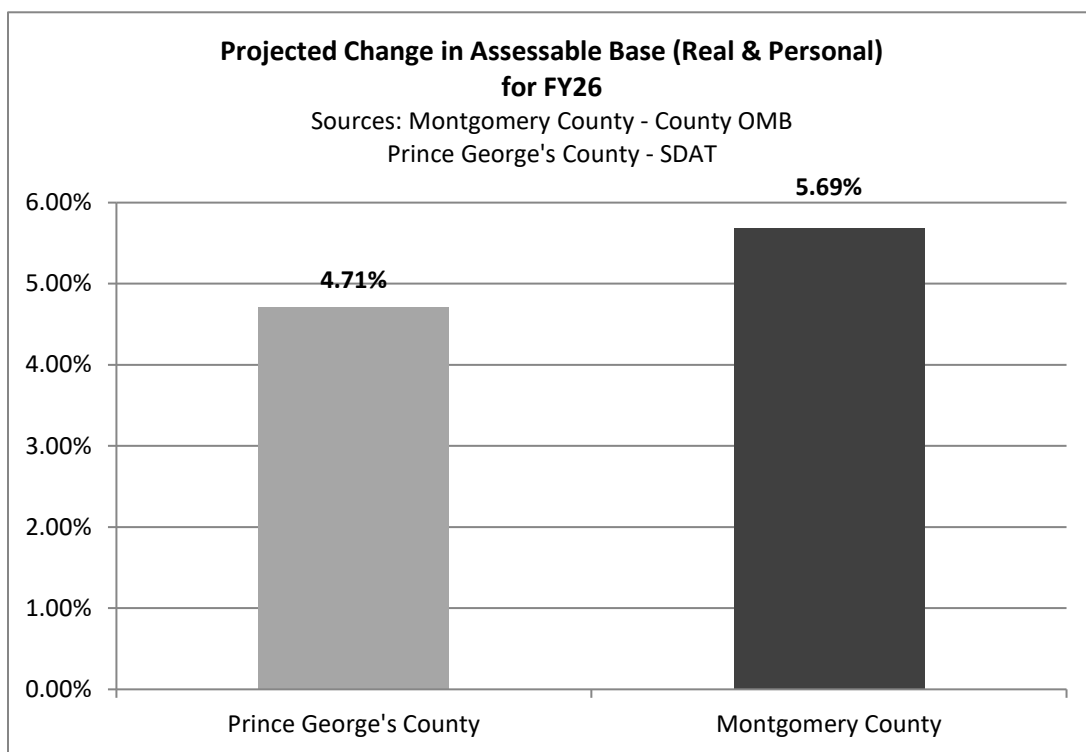
(5) Includes transfer to Park Debt Service and Capital Projects

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 FY26, growth in real assessable base is estimated at 5.77 percent for Montgomery County and 4.87 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 FY26 Personnel Costs

The Proposed Budget for the General Fund includes the following major known commitments for personnel costs in FY26:

- ✓ Medical insurance and benefit costs are increasing by \$2.6 million;
- ✓ OPEB (PayGo and Prefunding) is decreasing by \$0.9 million;
- ✓ Pension funding is increasing by \$3.7 million; and
- ✓ The Commission’s FY26 Proposed Budget includes \$16.6 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:

Summary of Changes in Major Employee Benefit Costs FY26 Proposed Budget (General Fund)

	FY25 Adjusted Adopted	FY26 Proposed	\$ Change	% Change
OPEB				
OPEB PayGo & Prefunding	22,679,021	21,741,303	(937,718)	-4.1%
Pension (ERS)				
Pension (ERS)	34,158,213	37,886,929	3,728,716	10.9%
Health and Benefits(1)				
Employee Health Benefits	49,060,464	51,630,370	2,569,906	5.2%
Employee Compensation				
Marker for Changes to Employee Comp.	-	14,093,679	14,093,679	-
Marker for Possible Reclassifications	2,600,549	2,525,549	(75,000)	-2.9%
Marker for Minimum Wage Increase	-	-	-	-
Total Change in Major Personnel Costs	\$ 108,498,247	\$ 127,877,830	\$ 19,379,583	17.9%

(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 FY26 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 \$0.9 million or 4.1 percent less than the FY25 Adopted Budget.

Pension (ERS)

As determined by the actuary, pension costs are projected to increase by 10.9 percent in FY26, representing an additional cost of \$3.7 million.

Health Insurance and Benefits

On average, health insurance and benefit costs are projected to increase by 5.2 percent in FY26, representing an additional expense of \$2.6 million.

Employee Compensation

The Commission's FY26 budget includes a \$14.1 million compensation adjustment marker in the General Fund (\$14.7 million all funds). We are in full contract negotiations with MCGEO and FOP. Also included is \$2.5 million for possible reclassification adjustments.

Summary of the FY26 Proposed Budgets for General Fund Departments

Exhibit 4 provides a comparative summary of the FY26 Proposed Budget and the FY25 Adopted Budget for the General Fund.

Exhibit 4:

M-NCPPC
Summary of FY26 Proposed Budget General Fund Accounts
By Fund by Department (excludes reserves)

	FY25 Adjusted Adopted	FY26 Proposed	\$ Change	% Change
Prince George's				
Administration Fund				
Commissioners' Office Operating	\$ 2,684,960	\$ 2,706,371	\$ 21,411	0.8%
Planning Department Operating	46,380,537	48,434,819	2,054,282	4.4%
Project Charges	5,441,899	5,441,899	-	0.0%
CAS Departments	14,958,405	15,191,989	233,584	1.6%
Transfer to Park	-	-	-	-
Transfer to Special Revenue	-	-	-	-
Transfer to Capital Projects	30,000	30,000	-	0.0%
Transfer to Largo HQ Bldg	30,000,000	-	(30,000,000)	-100.0%
Non-Departmental (1)	3,968,294	5,341,395	1,373,101	34.6%
Subtotal Admin Fund	103,464,095	77,146,473	(26,317,622)	-25.4%
Park Fund				
Park Fund Operating	175,693,171	176,099,333	406,162	0.2%
Project Charges	626,800	976,800	350,000	55.8%
Transfer to Capital Projects	19,346,000	20,000,000	654,000	3.4%
Transfer to Debt Service	16,919,703	15,292,154	(1,627,549)	-9.6%
Non-Departmental (1)	9,672,215	13,364,268	3,692,053	38.2%
Subtotal Park Fund	222,257,889	225,732,555	3,474,666	1.6%
Recreation Fund				
Recreation Fund Operating	92,433,319	92,931,607	498,288	0.5%
Project Charges	9,373,200	9,023,200	(350,000)	-3.7%
Transfer to Enterprise	8,416,671	7,848,121	(568,550)	-6.8%
Transfer to Capital Projects	13,000,000	19,970,000	6,970,000	53.6%
Non-Departmental (1)	18,220,913	14,390,619	(3,830,294)	-21.0%
Subtotal Recreation Fund	141,444,103	144,163,547	2,719,444	1.9%
Prince George's Total General Fund	\$ 467,166,087	\$ 447,042,575	\$ (20,123,512)	-4.3%
Montgomery				
Administration Fund				
Commissioners' Office	\$ 1,261,153	\$ 1,427,614	\$ 166,461	13.2%
Planning Department Operating	26,565,785	28,082,947	1,517,162	5.7%
CAS Departments	12,907,940	13,634,863	726,923	5.6%
Transfer to Development Review	950,000	1,500,000	550,000	57.9%
Transfer to Park	100,000	-	(100,000)	-100.0%
Grants	150,000	150,000	-	0.0%
Non-Departmental (1)	2,469,672	4,130,334	1,660,662	67.2%
Subtotal Admin Fund	44,404,550	48,925,758	4,521,208	10.2%
Park Fund				
Park Department Operating	124,373,988	130,959,323	6,585,335	5.3%
Transfer to Debt Service	7,861,690	7,936,057	74,367	0.9%
Transfer to Capital Projects	450,000	450,000	-	0.0%
Grants	400,000	400,000	-	0.0%
Non-Departmental (1)	7,835,631	11,192,972	3,357,341	42.8%
Subtotal Park Operating	140,921,309	150,938,352	10,017,043	7.1%
Montgomery Operating Subtotal	185,325,859	199,864,110	14,538,251	7.8%
Property Management	1,688,700	1,962,600	273,900	16.2%
Montgomery General Fund Total	\$ 187,014,559	\$ 201,826,710	\$ 14,812,151	7.9%

(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 FY26 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 FY26 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 investment in staff for enhanced professional development.
- ✓ The Parks and Recreation Department's budget includes:
 - Funding for a net 8 new positions: 5 in the Park Fund and 3 in the Recreation Fund
 - Funding for legislatively mandated project charges in the amount of \$10 million
 - Increased transfer to the Capital Projects Fund from the Park Fund and Recreation Fund to provide for a combined \$40 million in PayGo funds.
 - Decreased subsidy transfer to the Enterprise Fund
 - Funding for new initiatives with a focus on customer care and efficiency, including trails and environmental stewardship.
- ✓ The Planning Department's budget includes:
 - Funding for 20 new career positions, one term contract position, and reclassification of four term contracts to career:
 - Director's Office 3; newly Intake Regulatory Review (newly established) 4; Management Services 4; Community Planning 8; Countywide Planning 3 and Information Management 3
 - Funding for a new work program:
 - The Art as Placemaking Grant Pilot Program
 - Farmland Preservation and Activation Study
 - Support funding for the following existing work programs:
 - Expansion of the Collegiate Internship Program and rebranding of the Undergraduate/Graduate Assistant Program
 - Master and Sector Updates and Studies
 - Placemaking Around Town (PAT) Program
 - Expanding the Planning Assistance for Municipalities and Communities (PAMC) Program
 - Go Prince George's Master Plan of Transportation (MPOT), Transportation Review Guidelines Implementation and Plan 2035 Evaluation
 - Expanding Neighborhood Planning Academy
 - Enhancements to PGAtlas and DARTS Programs
- ✓ The CAS budget, for both counties, includes:
 - Funding maintenance budgets with the following increases:
 - For the Finance Department:
 - One Corporate Purchase Card Administrator
 - For the Office of the Inspector General:
 - One Senior Auditor

- For the Corporate IT Division of the Office of the CIO:
 - Funding to support the renewed Microsoft Enterprise Agreement and the addition of licenses for Copilot M365

Lastly, FY26 budget projections were presented to the Spending Affordability Committee as part of the full Six-Year Plan. We believe the FY26 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 4.87 percent in FY26, based upon this November's SDAT estimates.
- ✓ The total and individual tax rates in the Proposed Budget remain the same as FY25. 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 FY26 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. Based on current assessable base estimates, the Proposed Budget will require an increase in the property tax rate for the Park Fund in FY26 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 5.77 percent in FY26 based on the most recent Montgomery County Government staff estimates. These projections will be updated by the County as SDAT's estimates are released in March.
- ✓ The total proposed tax rate for property tax supported funds in the FY26 Proposed Budget is 8.28 cents real property and 20.70 cents personal property. The breakdown by fund is:
 - Administration Fund 1.98 cents real and 4.95 cents personal, unchanged
 - Park Fund 6.20 cents real and 15.50 cents personal, an increase of 0.18 and 0.45, respectively; and
 - Advanced Land Acquisition Fund 0.10 cents real and 0.25 cents personal, unchanged.

Other Revenue and Expenditure Highlights

- ✓ Major known commitments include:
 - Operating budget impact of opening new facilities (including two career positions)
 - Increased 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 \$348,199 in funding from the County's Water Quality Protection Fund for NPDES expenses including \$24,049 for the Planning Department
- ✓ The Department of Parks budget also includes:
- ✓ Funding for program enhancements in the following areas within the Department of Parks is included in the Proposed Budget (11 new positions):
 - Resource Stewardship (three career positions, one of which is conversion of seasonal funding)
 - Improving Customer Service (one career position, with split of 60/40 between Park and the Enterprise Fund)
 - Data Analytics (one career position)
 - Community Outreach and Social Equity (three career positions)
 - Supporting CIP Implementation (one career position, with partial offset 70% funded by CIP projects)
 - Maintaining and Improving What We Have (two career positions offset by decreased seasonal dollars) including funds for electric equipment and park facelifts
- ✓ The Planning Department's budget includes funding for the following new initiatives:
 - One-Time funding requests:
 - Housing Needs Assessment and Preferences
 - Shaping Corridor-Focused Growth
 - Retail Marketing and Strategy Update
 - Green Streets Guidelines
 - On-going funding requests:
 - Master Plan Support - Director's Office (Kensington Sector Plan Amendment and Burtonsville Employment Area Minor Master Plan Amendment)
 - Three new positions:
 - One Planner IV for Countywide Planning & Policy - Climate Initiatives
 - One Administrative Specialist III for Management Services Division – Organizational Development
 - One Planner III – Placemaking Coordinator
 - Convert one Visual Media and Imaging Specialist I – Communications Division (from 0.8 work years to 1.0 work years)
 - Increased operating transfer by \$550,000 to the Development Review Special Revenue Fund
- ✓ The Commissioners' Office budget includes funding to convert an unfunded part-time position to fund a full-time Administration Specialist III to support the Chair and Commissioners and fund a graduate assistant intern.
- ✓ The CAS budget, for both counties, includes:
 - Funding maintenance budgets with the following increases:
 - For the Finance Department:
 - One Corporate Purchase Card Administrator
 - For the Office of the Inspector General:
 - One Senior Auditor

- For the Corporate IT Division of the Office of the CIO:
 - Funding to support the renewed Microsoft Enterprise Agreement and the addition of licenses for Copilot M365

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 FY26 is \$9,483,935, an increase of 0.2 percent from FY25 due to projected decreases in workers' compensation and liability claims for the Prince George's 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 FY26 is \$3,925,603, an increase of 1.7 percent from FY25. This budget varies each year due to the amount of capital equipment the using departments budget to purchase.

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 \$7,944,003, or a 9.7 percent increase over FY25. A majority of this increase is due to increases in software licenses and subscriptions.

Commission-Wide IT Initiatives

This fund contains the budget for the Commission-wide IT Initiatives (CWIT). Funding is proposed at \$742,987, unchanged from FY25. The FY26 funds continue the ERP replacement project.

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 FY26 expenditure budget is \$87.5million, an increase of 2.9 percent over FY25.

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 FY26 Proposed Budget of \$1,694,509 reflects an increase of 0.5 percent over the FY25 Adopted Budget.

Continuing operations is all that is funded in FY26, while we continue to explore options for replacement of this building.

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.

The FY26 Proposed Budget is \$2,952,103, an increase of 0.5 percent over the FY25 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 in the future, various administrative offices of the Department of Parks and Recreation.

The FY26 Proposed Budget is \$33,818,178. This includes \$5,886,332 in operating and maintenance expenditures and nearly \$28 million to support the capital expenditures.

CAPITAL PROJECT FUNDS

Montgomery County's capital budget is proposed at \$45,463,000 for FY26. Prince George's County's capital budget is proposed at \$125,535,000. 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



M-NCPPC #24-27

RESOLUTION

Approval of the Fiscal Year 2026 Proposed Operating and Capital Budgets of the Maryland-National Capital Park and Planning Commission

WHEREAS, Pursuant to the Land Use Article of the Annotated Code of Maryland, at Section 18-102, the Maryland-National Capital Park and Planning Commission (the “Commission”) is required to prepare an annual operating and an annual capital budget for the Fiscal Year beginning on July 1, 2025 and ending on June 30, 2026 (together, the “Proposed FY26 Budgets”), and to state its proposed expenditures and estimates of anticipated revenue separately for each county; and,

WHEREAS, The Montgomery County Planning Board and Prince George’s County Planning Board, respectively, have reviewed and approved the estimated revenue and expenditures proposed by each department, office and program of the Commission in such amounts as are enumerated in Exhibit A hereto; and,

WHEREAS, The Planning Boards have also considered and approved certain revisions to the Commission’s allocation of funds, including such funds allocable jointly to both counties, as incorporated and reflected in the proposed expenditures enumerated in Exhibit A; and,

WHEREAS, The Planning Boards have also considered appropriate operating fund reserves for the Commission, and have thereupon determined to include, recommend, and request funding within the Proposed FY26 Budgets adequate to maintain such reserves within a range of 3 percent and 5 percent, in accordance with Commission policy; and,

WHEREAS, The Commission undertakes and expressly intends by adopting this resolution to ratify, approve and adopt Exhibit A hereto as the Commission’s Proposed FY26 Budgets in full accordance with the determinations made separately by each Planning Board relating to the reallocation of certain funds, and the appropriate level of operating fund reserves, each as described above.

NOW, THEREFORE, BE IT RESOLVED, in accordance with the Land Use Article at Section 18-104, the Commission hereby approves Exhibit A for transmittal to the County Executives of Montgomery and Prince George’s Counties as the

Commission’s Proposed FY26 Budgets, and directs appropriate staff to prepare such supporting schedules and narratives for Commission departments, offices and programs as may be necessary or appropriate for explanatory purposes; and,

BE IT FURTHER RESOLVED, that the Montgomery County Planning Board and Prince George’s County Planning Board, each and respectively, are authorized to approve adjustments to the FY26 Proposed Budgets adopted as set forth in Exhibit A hereto; provided that either Planning Board seeking such an adjustment shall take formal action and enter notice of the action among the Commission records; and, provided further that any such adjustment made by either Planning Board shall not have any impact on a Commission fund maintained to support a work program within the exclusive administrative control and jurisdiction of the other Planning Board.

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REVIEWED AND APPROVED FOR LEGAL SUFFICIENCY:

Debra S. Borden, General Counsel
M-NCPPC Legal Department
December 16, 2024

This is to certify that the foregoing is a true and correct copy of a resolution 24-27, adopted by the Maryland-National Capital Park and Planning Commission on motion of Commissioner Geraldo, seconded by Commissioner Bailey, with Commissioners Bailey, Bartlett, Doerner, Harris, Hedrick, Geraldo, Linden and Pedoeem voting in favor of the motion, with Commissioners Shapiro and Washington being absent from the vote, at its regular meeting held virtually and in person at the Wheaton Headquarters Building in Wheaton, Maryland on Wednesday, December 18, 2024.


William Spencer
Acting Executive Director

**MONTGOMERY COUNTY FY26 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 Internal Service Fund	Total
Sources:															
Property Taxes	\$ 43,336,000	\$ 135,711,800	\$ -	\$ -	\$ 2,539,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,587,399
Intergovernmental	655,019	5,087,840	-	200,000	-	-	31,073,000	2,716,002	-	-	-	-	-	1,688,833	41,420,694
Sales	200	18,500	-	-	-	-	-	152,582	829,750	-	-	-	-	-	1,001,032
Charges for Services	276,000	2,851,801	-	-	-	-	-	3,184,000	7,807,860	3,204,800	1,799,725	3,274,460	287,198	1,248,270	23,934,114
Rentals and Concessions	-	783,275	1,799,600	-	-	-	-	157,800	4,321,294	-	-	-	-	-	7,051,969
Interest	175,000	600,000	30,000	-	-	1,000	-	92,950	382,290	200,000	100,000	-	-	15,000	1,771,240
Miscellaneous	-	96,000	-	-	-	2,538,599	-	722,500	905,390	-	-	-	-	-	8,862,489
Total Revenues	44,442,219	145,149,216	1,829,600	200,000	2,539,599	2,539,599	35,848,000	7,025,834	14,246,584	3,404,800	1,899,725	3,274,460	287,198	2,952,103	265,638,937
Transfers In	-	175,000	-	7,936,057	-	-	1,700,000	1,500,000	-	-	-	-	-	-	11,311,057
Bond Proceeds	-	-	-	90,000	-	-	7,915,000	-	-	-	-	-	-	-	8,005,000
Use of Fund Balance/Net Assets	5,906,339	9,890,736	133,000	-	-	152,045	-	929,388	-	867,179	1,900,971	-	-	-	19,779,658
Total Available Funds	\$ 50,348,558	\$ 155,214,952	\$ 1,962,600	\$ 8,226,057	\$ 2,539,599	\$ 2,691,644	\$ 45,463,000	\$ 9,455,222	\$ 14,246,584	\$ 4,271,979	\$ 3,800,696	\$ 3,274,460	\$ 287,198	\$ 2,952,103	\$ 304,734,652
Uses:															
Commissioners' Office	\$ 1,427,614	-	-	-	-	-	-	-	-	-	-	-	-	-	1,427,614
Planning Department:															
Office of The Planning Director	2,680,070	-	-	-	-	-	-	-	-	-	-	-	-	-	2,680,070
Management Services	1,545,769	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545,769
Communications Division	2,101,916	-	-	-	-	-	-	-	-	-	-	-	-	-	2,101,916
Countywide Planning and Policy	4,323,328	-	-	-	-	-	-	-	-	-	-	-	-	-	4,323,328
Downcounty Planning	1,902,996	-	-	-	-	-	-	-	-	-	-	-	-	-	1,902,996
Midcounty Planning	2,579,687	-	-	-	-	-	-	-	-	-	-	-	-	-	2,579,687
Upcounty Planning	2,620,759	-	-	-	-	-	-	-	-	-	-	-	-	-	2,620,759
Intake and Regulatory Coordination	1,169,241	-	-	-	-	-	-	-	-	-	-	-	-	-	1,169,241
Information Technology and Innovation	4,864,256	-	-	-	-	-	-	-	-	-	-	-	-	-	4,864,256
Research and Strategic Projects	1,359,085	-	-	-	-	-	-	-	-	-	-	-	-	-	1,359,085
Support Services	2,935,840	-	-	-	-	-	-	-	-	-	-	-	-	-	2,935,840
Grants	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
Special Revenue Operations	-	-	-	-	-	-	-	4,953,703	-	-	-	-	-	-	4,953,703
Planning Operations Total	28,232,947	-	-	-	-	-	-	4,953,703	-	-	-	-	-	-	33,186,650
Central Administrative Services (CAS):															
Dept. of Human Resources and Mgmt.	4,461,941	-	-	-	-	-	-	-	-	-	-	-	-	-	4,461,941
Department of Finance	3,358,251	-	-	-	-	-	-	-	-	-	-	-	-	-	3,358,251
Legal Department	1,996,565	-	-	-	-	-	-	-	-	-	-	-	-	-	1,996,565
Merit System Board	88,937	-	-	-	-	-	-	-	-	-	-	-	-	-	88,937
Office of Inspector General	668,119	-	-	-	-	-	-	-	-	-	-	-	-	-	668,119
Corporate IT	2,290,062	-	-	-	-	-	-	-	-	-	-	-	-	-	2,290,062
Support Services	770,988	-	-	-	-	-	-	-	-	-	-	-	-	-	770,988
CAS Total	13,634,863	-	-	-	-	-	-	-	-	-	-	-	-	-	13,634,863
Park Department Operating Divisions:															
Office of the Director	-	1,713,033	-	-	-	-	-	-	-	-	-	-	-	-	1,713,033
Public Affairs & Community Partnerships	-	4,419,937	-	-	-	-	-	-	-	-	-	-	-	-	4,419,937
Management Services	-	4,181,883	-	-	-	-	-	-	-	-	-	-	-	-	4,181,883
Information Technology & Innovation	-	4,019,032	-	-	-	-	-	-	-	-	-	-	-	-	4,019,032
Park Planning & Stewardship	-	9,992,410	-	-	-	-	-	-	-	-	-	-	-	-	9,992,410
Park Development	-	4,996,369	-	-	-	-	-	-	-	-	-	-	-	-	4,996,369
Park Police	-	21,498,889	-	-	-	-	-	-	-	-	-	-	-	-	21,498,889
Horticulture, Forestry & Environmental Educ	-	15,833,023	-	-	-	-	-	-	-	-	-	-	-	-	15,833,023
Facilities Management	-	16,597,155	-	-	-	-	-	-	-	-	-	-	-	-	16,597,155
Northern Parks	-	14,053,911	-	-	-	-	-	-	-	-	-	-	-	-	14,053,911
Southern Parks	-	18,301,549	-	-	-	-	-	-	-	-	-	-	-	-	18,301,549
Support Services	-	15,352,132	-	-	-	-	-	-	-	-	-	-	-	-	15,352,132
Special Revenue Operations	-	-	-	-	-	-	-	4,501,519	-	-	-	-	-	-	4,501,519
Grants	-	400,000	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Property Management	-	-	1,962,600	-	-	-	-	-	-	-	-	-	-	-	1,962,600
Enterprise Operations	-	-	-	-	-	-	-	-	12,598,355	-	-	-	-	-	12,598,355
Total Park Department Operations	-	131,359,323	1,962,600	-	-	-	-	4,501,519	12,598,355	-	-	-	-	-	150,421,797
NonDepartmental	4,130,334	11,192,972	-	-	-	-	-	-	-	-	-	-	-	-	15,323,306
Debt Service	-	-	-	8,226,057	-	-	-	-	-	-	-	-	-	-	8,226,057
Capital Projects	-	-	-	-	-	-	45,288,000	-	-	-	-	-	-	-	45,288,000
Transfer to Debt Service	-	7,936,057	-	-	-	-	-	-	-	-	-	-	-	-	7,936,057
Advanced Land Acquisition	-	-	-	-	2,539,599	2,691,644	-	-	-	-	-	-	-	-	5,231,243
Risk Management Operating	-	-	-	-	-	-	-	-	4,271,979	-	-	-	-	-	4,271,979
Capital Equipment Operating	-	-	-	-	-	-	-	-	-	3,800,696	-	-	-	-	3,800,696
CIO Internal Service Fund	-	-	-	-	-	-	-	-	-	-	-	3,274,460	-	-	3,274,460
Commission-wide IT Initiatives Internal Service	-	-	-	-	-	-	-	-	-	-	-	-	287,198	-	287,198
Wheaton Headquarters Building	-	-	-	-	-	-	-	-	-	-	-	-	-	2,952,103	2,952,103
Transfers Out	1,500,000	450,000	-	-	-	-	175,000	-	1,250,000	-	-	-	-	-	3,375,000
Total Uses	\$ 48,925,758	\$ 150,938,352	\$ 1,962,600	\$ 8,226,057	\$ 2,539,599	\$ 2,691,644	\$ 45,463,000	\$ 9,455,222	\$ 13,848,355	\$ 4,271,979	\$ 3,800,696	\$ 3,274,460	\$ 287,198	\$ 2,952,103	\$ 298,637,023
Designated Expenditure Reserve @ 3%	1,422,800	4,276,600	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	5,699,400
Total Required Funds	\$ 50,348,558	\$ 155,214,952	\$ 1,962,600	\$ 8,226,057	\$ 2,539,599	\$ 2,691,644	\$ 45,463,000	\$ 9,455,222	\$ 13,848,355	\$ 4,271,979	\$ 3,800,696	\$ 3,274,460	\$ 287,198	\$ 2,952,103	\$ 304,336,423
Excess of Sources over Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,229
Total Funded Career/Term Positions	239.02	847.00	4.00	-	-	-	-	-	38.00	4.00	-	3.50	-	-	1,135.52
Total Funded Workyears	204.95	796.00	5.80	-	-	-	-	-	42.30	115.40	-	3.50	-	-	1,171.95

**MONTGOMERY COUNTY
TAX RATES AND ASSESSABLE BASE**

Tax Rates: (Cents per \$100 of assessed value)		FY 24 Actual	FY 25 Adopted	FY 26 Proposed	Rate Change
Administration					
Real		2.06	1.98	1.98	-
Personal		5.15	4.95	4.95	-
Park					
Real		6.50	6.02	6.20	0.18
Personal		16.25	15.05	15.50	0.45
Adv. Land Acquisition					
Real		0.10	0.10	0.10	-
Personal		0.25	0.25	0.25	-
Total Tax Rates (Cents)					
Real		<u>8.66</u>	<u>8.10</u>	<u>8.28</u>	<u>0.18</u>
Personal		<u>21.65</u>	<u>20.25</u>	<u>20.70</u>	<u>0.45</u>

Assessable Base: (in billions \$)		FY 24 Actual	FY 25 Adopted	FY 26 Proposed	% Change
Administration Fund*					
Real		185.230	199.982	210.999	5.51%
Personal		3.567	3.521	3.664	4.06%
Park Fund*					
Real		185.230	199.982	210.999	5.51%
Personal		3.567	3.521	3.664	4.06%
Adv. Land Acquisition (Entire County)					
Real		213.770	230.683	242.913	5.30%
Personal		4.341	4.243	4.419	4.15%

* 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 FY26 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	\$ 78,080,380	\$ 212,955,693	\$ 111,335,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,371,323
Intergovernmental	180,129	453,283	212,245	-	-	-	3,025,000	950,000	-	-	-	-	-	-	4,820,657
Sales	45,000	-	183,560	-	-	-	-	88,320	1,805,614	-	-	-	-	-	2,122,494
Charges for Services	635,000	75,300	10,528,617	-	-	-	-	5,874,795	3,855,481	3,896,600	102,125	4,669,543	455,789	5,886,332	35,979,582
Rentals and Concessions	-	1,737,800	1,866,480	-	-	-	-	1,027,595	3,032,699	-	-	-	-	-	7,664,574
Interest	2,520,000	4,100,000	2,730,000	-	-	-	700,000	135,000	47,000	500,000	-	-	-	-	10,732,000
Miscellaneous	-	300,000	320,480	-	-	-	1,250,000	156,704	10,000	-	-	-	-	-	2,037,184
Total Revenues	81,460,509	219,622,076	127,176,632	-	-	-	4,975,000	8,232,414	8,750,794	4,396,600	102,125	4,669,543	455,789	5,886,332	465,727,814
Transfers In	-	700,000	-	15,292,154	-	-	40,000,000	-	7,848,121	-	-	-	-	-	63,840,275
Debt Proceeds	-	-	-	425,000	-	-	80,560,000	-	-	-	-	-	-	-	80,985,000
Use of Fund Balance/Net Assets	-	14,932,479	23,196,615	-	-	325,510	-	3,087	657,623	815,356	22,782	-	-	27,931,846	67,885,298
Total Available Funds	\$ 81,460,509	\$ 235,254,555	\$ 150,373,247	\$ 15,717,154	\$ -	\$ 325,510	\$ 125,535,000	\$ 8,235,501	\$ 17,256,538	\$ 5,211,956	\$ 124,907	\$ 4,669,543	\$ 455,789	\$ 33,818,178	\$ 678,438,387
Uses:															
Commissioners' Office	\$ 3,993,671	-	-	-	-	-	-	-	-	-	-	-	-	-	3,993,671
Planning Department:															
Director's Office	4,420,319	-	-	-	-	-	-	-	-	-	-	-	-	-	4,420,319
Intake and Regulatory Review	5,178,139	-	-	-	-	-	-	-	-	-	-	-	-	-	5,178,139
Management Services	3,789,820	-	-	-	-	-	-	-	-	-	-	-	-	-	3,789,820
Development Review	3,323,775	-	-	-	-	-	-	-	-	-	-	-	-	-	3,323,775
Community Planning	8,920,914	-	-	-	-	-	-	-	-	-	-	-	-	-	8,920,914
Community Planning - North	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Planning - South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Management	9,420,517	-	-	-	-	-	-	-	-	-	-	-	-	-	9,420,517
Countywide Planning	9,517,731	-	-	-	-	-	-	-	-	-	-	-	-	-	9,517,731
Support Services	8,018,203	-	-	-	-	-	-	-	-	-	-	-	-	-	8,018,203
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Operations	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	35,000
Planning Operations Total	52,589,418	-	-	-	-	-	-	35,000	-	-	-	-	-	-	52,624,418
Central Administrative Services (CAS):															
Dept. of Human Resources and Mgmt.	5,424,372	-	-	-	-	-	-	-	-	-	-	-	-	-	5,424,372
Department of Finance	4,229,939	-	-	-	-	-	-	-	-	-	-	-	-	-	4,229,939
Legal Department	1,857,174	-	-	-	-	-	-	-	-	-	-	-	-	-	1,857,174
Merit System Board	88,937	-	-	-	-	-	-	-	-	-	-	-	-	-	88,937
Office of Inspector General	899,467	-	-	-	-	-	-	-	-	-	-	-	-	-	899,467
Corporate IT	1,759,097	-	-	-	-	-	-	-	-	-	-	-	-	-	1,759,097
Support Services	933,003	-	-	-	-	-	-	-	-	-	-	-	-	-	933,003
CAS Total	15,191,989	-	-	-	-	-	-	-	-	-	-	-	-	-	15,191,989
Parks and Rec. Operating Divisions:															
Office of the Director	-	54,968,554	-	-	-	-	-	-	-	-	-	-	-	-	54,968,554
Administration and Development	-	35,096,766	16,780,222	-	-	-	-	-	-	-	-	-	-	-	51,876,988
Facility Operations	-	87,010,813	36,038,208	-	-	-	-	-	-	-	-	-	-	-	123,049,021
Area Operations	-	-	49,136,377	-	-	-	-	-	-	-	-	-	-	-	49,136,377
Special Revenue Operations	-	-	-	-	-	-	-	8,200,501	-	-	-	-	-	-	8,200,501
Enterprise Operations	-	-	-	-	-	-	-	-	17,256,538	-	-	-	-	-	17,256,538
Total Park and Rec. Operations	-	177,076,133	101,954,807	-	-	-	-	8,200,501	17,256,538	-	-	-	-	-	304,487,979
NonDepartmental															
Advanced Land Acquisition	5,341,395	13,364,268	14,390,619	-	-	-	-	-	-	-	-	-	-	-	33,096,282
Debt Service	-	-	-	15,717,154	-	325,510	-	-	-	-	-	-	-	-	325,510
Capital Projects	-	-	-	-	-	-	124,835,000	-	-	-	-	-	-	-	124,835,000
Transfer to Debt Service	-	15,292,154	-	-	-	-	-	-	-	-	-	-	-	-	15,292,154
Risk Management Operating	-	-	-	-	-	-	-	-	5,211,956	-	-	-	-	-	5,211,956
Capital Equipment Operating	-	-	-	-	-	-	-	-	-	124,907	-	-	-	-	124,907
CIO Internal Service Fund	-	-	-	-	-	-	-	-	-	-	4,669,543	-	-	-	4,669,543
Commission-wide IT Initiatives Internal S	-	-	-	-	-	-	-	-	-	-	-	-	455,789	-	455,789
Largo Headquarters Building	-	-	-	-	-	-	-	-	-	-	-	-	-	33,818,178	33,818,178
Transfers Out	30,000	20,000,000	27,818,121	-	-	-	700,000	-	-	-	-	-	-	-	48,548,121
Total Uses	\$ 77,146,473	\$ 225,732,555	\$ 144,163,547	\$ 15,717,154	\$ -	\$ 325,510	\$ 125,535,000	\$ 8,235,501	\$ 17,256,538	\$ 5,211,956	\$ 124,907	\$ 4,669,543	\$ 455,789	\$ 33,818,178	\$ 658,392,651
Designated Expenditure Reserve @ 5%															
	3,855,800	9,522,000	6,209,700	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable	19,587,500
Total Required Funds	\$ 81,002,273	\$ 235,254,555	\$ 150,373,247	\$ 15,717,154	\$ -	\$ 325,510	\$ 125,535,000	\$ 8,235,501	\$ 17,256,538	\$ 5,211,956	\$ 124,907	\$ 4,669,543	\$ 455,789	\$ 33,818,178	\$ 677,980,151
Excess of Sources over Uses	\$ 458,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458,236
Total Funded Career/Term Positions															
	340.98	905.00	385.00	-	-	-	-	-	48.00	4.00	-	3.50	-	-	1,686.48
Total Funded Workyears															
	338.68	1,097.42	1,079.74	-	-	-	-	110.85	134.60	4.00	-	3.50	-	-	2,768.79

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

<u>Tax Rates:</u>		FY 24	FY 25	FY 26	Rate
(Cents per \$100 of assessed value)		<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
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	<u>29.40</u>	<u>29.40</u>	<u>29.40</u>	-
	Personal	<u>73.50</u>	<u>73.50</u>	<u>73.50</u>	-

<u>Assessable Base:</u>		FY 24	FY 25	FY 26	%
(in billions \$)		<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
Regional District (Administration Fund)	Real	114.868	123.614	129.635	4.87%
	Personal	3.393	3.366	3.326	-1.19%
Metropolitan District (Park Fund)	Real	111.243	119.713	125.544	4.87%
	Personal	3.286	3.260	3.222	-1.17%
Entire County (Recreation Fund and ALA Fund)	Real	118.849	127.900	134.130	4.87%
	Personal	3.511	3.484	3.443	-1.18%

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).

**COMMISSION-WIDE FY26 PROPOSED BUDGET SUMMARY
FUND SUMMARY BY DEPARTMENT**

	County Funds		Commission-wide Funds		Total
	Montgomery County Funds	Prince George's County Funds	Executive Office Building Internal Service Fund	Group Insurance Fund	
Sources:					
Property Taxes	\$ 181,587,399	\$ 402,371,323	\$ -	\$ -	\$ 583,958,722
Intergovernmental	41,420,694	4,820,657	-	5,600,000	51,841,351
Sales	1,001,032	2,122,494	-	-	3,123,526
Charges for Services	23,934,114	35,979,582	1,551,232	81,440,680	142,905,608
Rentals and Concessions	7,061,969	7,664,574	-	-	14,726,543
Interest	1,771,240	10,732,000	4,000	475,000	12,982,240
Miscellaneous	8,862,489	2,037,184	-	-	10,899,673
Total Revenues	265,638,937	465,727,814	1,555,232	87,515,680	820,437,663
Transfers In	11,311,057	63,840,275	-	-	75,151,332
Bond Proceeds	8,005,000	80,985,000	-	-	88,990,000
Use of Fund Balance/Net Assets	19,779,658	67,885,298	139,277	-	87,804,233
Total Available Funds	\$ 304,734,652	\$ 678,438,387	\$ 1,694,509	\$ 87,515,680	\$ 1,072,383,228
Uses:					
Commissioners' Office	1,427,614	3,993,671	-	-	5,421,285
Planning Department	33,186,650	52,624,418	-	-	85,811,068
Parks Department	150,421,797	-	-	-	150,421,797
Parks and Recreation Department	-	304,487,979	-	-	304,487,979
Central Administrative Services (CAS)					
Dept. of Human Resources and Mgmt.	4,461,941	5,424,372	-	-	9,886,313
Department of Finance	3,358,251	4,229,939	-	-	7,588,190
Legal Department	1,996,565	1,857,174	-	-	3,853,739
Merit System Board	88,937	88,937	-	-	177,874
Office of Inspector General	668,119	899,467	-	-	1,567,586
Corporate IT	2,290,062	1,759,097	-	-	4,049,159
Support Services	770,988	933,003	-	-	1,703,991
NonDepartmental	15,323,306	33,096,282	-	-	48,419,588
Debt Service	8,226,057	15,717,154	-	-	23,943,211
Capital Projects	45,288,000	124,835,000	-	-	170,123,000
Advanced Land Acquisition	5,231,243	325,510	-	-	5,556,753
Risk Management	4,271,979	5,211,956	-	-	9,483,935
Capital Equipment	3,800,696	124,907	-	-	3,925,603
CIO Fund	3,274,460	4,669,543	-	-	7,944,003
Commission-wide IT	287,198	455,789	-	-	742,987
Wheaton Headquarters Building	2,952,103	-	-	-	2,952,103
Largo Headquarters Building	-	33,818,178	-	-	33,818,178
Executive Office Building	-	-	1,694,509	-	1,694,509
Group Insurance	-	-	-	87,515,680	87,515,680
Transfers Out	11,311,057	63,840,275	-	-	75,151,332
Total Uses	\$ 298,637,023	\$ 658,392,651	\$ 1,694,509	\$ 87,515,680	\$ 1,046,239,863
Designated Expenditure Reserve	5,699,400	19,587,500	<i>not applicable</i>	<i>not applicable</i>	25,286,900
Total Required Funds	\$ 304,336,423	\$ 677,980,151	\$ 1,694,509	\$ 87,515,680	\$ 1,071,526,763
Excess of Sources over Uses	\$ 398,229	\$ 458,236	\$ -	\$ -	\$ 856,465
Total Funded Career/Term Positions	1,135.52	1,686.48	2.00	7.00	2,831.00
Total Funded Workyears	1,171.95	2,768.79	2.00	7.00	3,949.74