



Maryland-National Capital Park and Planning Commission

RECOMMENDED FY27 BUDGET

\$226,658,981

FULL TIME EQUIVALENTS

1,170.51

MISSION STATEMENT

The Maryland-National Capital Park and Planning Commission (M-NCPPC) in Montgomery County manages physical growth and plans communities; protects and stewards natural, cultural, and historical resources; and provides leisure and recreational experiences.

BUDGET OVERVIEW

The M-NCPPC was established by the General Assembly of Maryland in 1927. The Commission, as a bi-county agency, operates as a corporate body of the State of Maryland. The Commission operates in each county through a Planning Board and, in Montgomery County, a separate Park Commission. Five board members, appointed by the County Council, serve as the Montgomery County members of the Commission. The Planning Board exercises policy oversight for the Commissioners' Office, the Department of Parks, the Planning Department, and Central Administrative Services.

Every year, on January 15th, M-NCPPC submits the proposed budget for the upcoming fiscal year to the County Council and the County Executive. That document is a statement of mission and goals, justification of resources requested, description of work items accomplished in the prior fiscal year, and a source of important statistical and historical data. The M-NCPPC proposed budget can be obtained by contacting the M-NCPPC budget office at 301-454-1740 or visiting the Commission's website at www.mncppc.org. Only summary data are included in this presentation.

Office and Department Overviews

Commissioners' Office

The Commissioners' Office supports the five Planning Board members and enhances communication among the Planning Board, County Council, County residents, other governmental agencies, and other Commission departments.

Planning Department

The Planning Department provides information, analysis, recommendations, and other staffing services to the Montgomery County Planning Board, the County Council, the County Executive, other governmental agencies, and the general public. The Department

prepares master and sector plans for Planning Board review and approval by the County Council. The Department reviews development applications for conformance with existing laws, regulations, master plans, and policies, and presents its recommendations to the Planning Board for action. The Department gathers, analyzes, and reports various data (such as housing, employment, population growth, and other topics of interest) to the County Council, County government, other agencies, the business community, and the public.

Central Administrative Services (CAS)

The mission of CAS is to provide quality corporate services in the areas of corporate governance, human resources, finance and budget, legal counsel, information technology, and internal audit. CAS strives to deliver these services with integrity, innovation, responsiveness, and excellent customer service to the Commission, its employees, elected and appointed officials, and the communities served in the bi-county region. The level of services, and therefore funding allocation, by county, is tailored to the agency and individual department needs. Certain functions are allocated based on labor distribution or a cost driver such as the number of employees paid. Some functions, such as the Merit System Board, are funded equally by both counties.

Department of Parks

The Department of Parks provides recommendations, information, analysis, and services to the Montgomery County Planning Board (which also serves as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. The Department also oversees acquisition, development, and management of a nationally recognized, award-winning park system providing County residents with open space for recreational opportunities and natural resources stewardship. The Department oversees a comprehensive park system of over 37,000 acres in 420 parks of different sizes, types, and functions that feature Stream Valley and Conservation Parks, Regional and Special Parks, Recreational Parks, and Local and Community Parks. The Department serves County residents as the primary provider of open space for recreation, as well as ensuring the security and maintenance of the park system.

Fund Information

Tax Supported Funds

The M-NCPPC tax-supported operating budget consists of the Administration Fund, the Park Fund, and the Advance Land Acquisition (ALA) Debt Service Fund. The Administration Fund supports the Commissioners' Office, the Montgomery County-funded portion of the Central Administrative Services (CAS) offices, and the Planning Department. The Administration Fund is supported by the Regional District Tax, which includes Montgomery County, less the municipalities of Barnesville, Brookeville, Gaithersburg, Laytonsville, Poolesville, Rockville, and Washington Grove.

The Park Fund supports the activities of the Department of Parks and Park Debt Service. The Park Fund is supported by the Metropolitan District Tax, whose taxing area is identical to that of the Regional District.

The ALA Debt Service Fund supports the payment of debt service on bonds issued to purchase land for a variety of public purposes. The ALA Debt Service Fund has a countywide taxing area.

Non-Tax Supported Funds

The M-NCPPC has three non-tax supported funds that operate similarly to private enterprises: the Enterprise Fund, the Property

Management Fund, and the Special Revenue Fund. These self-supporting operations are financed through their own revenue sources. Special Revenue Funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes. The budgets are associated with Planning and Parks operations throughout the Commission.

Grants are extracted from the tax-supported portion to the fund displays and are displayed in the Grant Fund. The Grant Fund, as displayed, consists of grants from the Park and Administration Funds.

Debt Service - Park Fund

Park's Debt Service pays principal and interest in the Commission's acquisition and development bonds. The proceeds of these bonds are used to fund the local parks portion of the M-NCPPC's Capital Improvements Program (CIP).

Debt Service - ALA Debt Service and Revolving Fund

The ALA Debt Service Fund pays principal and interest on the Commission's ALA bonds. The proceeds of the ALA bonds support the ALA Revolving Fund (ALARF). ALARF activities include acquisition of land needed for State highways, streets, roads, school sites, and other public uses. The Commission may only purchase land through the ALARF at the request of another government agency, with approval of the Montgomery County Council.

Enterprise Fund

The Enterprise Fund covers various park facilities and services, all of which are fully supported by user fees. These include recreational activities such as ice rinks, indoor tennis, event centers, boating, camping, trains, carousel rides, mini-golf, driving ranges, and sports pavilions. Operating profits are reinvested in new or existing public revenue-producing facilities through the Operating Budget and CIP.

Property Management Fund

The Property Management Fund manages leased facilities located on parkland throughout the County, including single-family homes, apartment units, businesses, farmland, and facilities that house County programs.

FY27 Budget Information

Spending Affordability Guidelines

In February 2026, the Council approved the FY27 Spending Affordability Guidelines (SAG) for the tax-supported Administration and Park Funds of M-NCPPC, totaling \$181.9 million. This amount reflects a decrease of \$0.7 million, or 0.4 percent, from the FY26 Approved Budget of \$182.6 million, excluding debt service and retiree health insurance prefunding, which are not included in the SAG calculation.

County Executive Recommendations

The County Executive recommends a FY27 tax-supported appropriation, excluding debt service, of \$192,741,929 for M-NCPPC. This represents an increase of \$7,386,853 or 4 percent from the FY26 Approved Budget.

Park Fund

The County Executive recommends funding of \$145,483,913, excluding debt service. This represents an increase of \$5,641,079 or 4

percent, from the FY26 Approved Budget. The Executive concurs with M-NCPPC's request for \$7,963,435 in the Park Fund Debt Service Budget, an increase of \$27,378, or a .3 percent increase, from the FY26 Approved Budget. Additionally, the Executive recommends transferring \$50,000 from the Cable Fund to support the Department of Parks Connected Parks initiative.

Administration Fund

The County Executive recommends funding of \$47,258,016. This represents an increase of \$1,745,774, or 3.8 percent, from the FY26 Approved Budget. The County Executive additionally recommends a transfer of \$1,500,000 from the Administration Fund to the Document Review Special Revenue Fund.

ALA Debt Service Fund

The County Executive concurs with the M-NCPPC request for funding of \$0.

Enterprise Fund

The County Executive concurs with the M-NCPPC request for funding of \$13,109,771. This represents an increase of \$511,416, or 4.1 percent, from the FY26 Approved Budget.

Property Management Fund

The County Executive concurs with the M-NCPPC request for funding of \$2,135,664.

Special Revenue Fund

The County Executive concurs with the M-NCPPC request for funding of \$10,158,182. This represents an increase of \$702,960, or 7.4 percent, from the FY26 Approved Budget.

The County Executive concurs with the M-NCPPC request to transfer \$3,282,764 from the General Fund to cover costs associated with the maintenance of Montgomery County Public Schools' ballfields. This represents an increase of \$882,762, or 37 percent, from the FY26 Approved Budget.

The County Executive recommends a transfer \$1,500,000 from the Administration Fund to the Document Review Special Revenue Fund, which maintains the level of the transfer in the FY26 Approved Budget.

Grant Fund

The County Executive concurs with the M-NCPPC request for funding of \$550,000. This maintains the level of support in the FY26 Approved Budget.

COUNTY PRIORITY OUTCOMES

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



- ◆ A Growing Economy
- ◆ A Greener County
- ◆ Easier Commutes
- ◆ An Affordable, Welcoming County for a Lifetime
- ◆ Safe Neighborhoods
- ◆ Effective, Sustainable Government

PROGRAM CONTACTS

Contact Karen Warnick of the Maryland-National Capital Park and Planning Commission at (301) 495-4610 or Abdul Rauf of the Office of Management and Budget at 240-777-2766 for more information regarding this agency's operating budget.

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
ADMINISTRATION FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Administration Fund Personnel Costs	0	0	0	0	—
Operating Expenses	41,860,000	45,512,242	45,512,242	47,258,016	3.8 %
Administration Fund Expenditures	41,860,000	45,512,242	45,512,242	47,258,016	3.8 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	208.81	208.81	208.81	208.81	—
REVENUES					
Property Tax	40,827,271	41,754,721	41,270,373	47,110,786	12.8 %
User Fees	480,970	276,200	276,200	287,000	3.9 %
Intergovernmental	411,653	505,019	505,019	535,320	6.0 %
Investment Income	786,309	175,000	300,000	175,000	—
Miscellaneous	2,668	0	0	0	—
Administration Fund Revenues	42,508,871	42,710,940	42,351,592	48,108,106	12.6 %
PARK FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Park Fund Personnel Costs	0	0	0	0	—
Operating Expenses	131,316,962	139,842,834	139,842,834	145,511,291	4.1 %

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Debt Service Other	6,862,940	7,936,057	7,936,057	7,936,057	—
Park Fund Expenditures	138,179,902	147,778,891	147,778,891	153,447,348	3.8 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	795.80	796.80	796.80	796.80	—
REVENUES					
Property Tax	122,913,998	134,933,680	133,368,469	146,315,229	8.4 %
Facility User Fees	3,732,514	3,653,576	3,653,576	3,615,438	-1.0 %
Intergovernmental	4,302,081	4,637,840	4,637,840	4,916,110	6.0 %
Miscellaneous	164,866	96,000	96,000	393,500	309.9 %
Investment Income	1,417,626	600,000	600,000	475,000	-20.8 %
Investment Income: CIP	255,739	175,000	175,000	175,000	—
Park Fund Revenues	132,786,824	144,096,096	142,530,885	155,890,277	8.2 %

ALA DEBT SERVICE FUND

EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
ALA Debt Service Fund Personnel Costs	0	0	0	0	—
Debt Service Other	121,200	0	0	0	—
ALA Debt Service Fund Expenditures	121,200	0	0	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
REVENUES					
Property Tax	2,359,429	2,534,958	2,505,912	2,612,743	3.1 %
ALA Debt Service Fund Revenues	2,359,429	2,534,958	2,505,912	2,612,743	3.1 %

GRANT FUND M-NCPPC

EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund M-NCPPC Personnel Costs	0	0	0	0	—
Operating Expenses	110,034	550,000	550,000	550,000	—
Grant Fund M-NCPPC Expenditures	110,034	550,000	550,000	550,000	—
PERSONNEL					
Full-Time	0	0	0	0	—

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
REVENUES					
Administration Fund Grants	0	150,000	150,000	150,000	—
Park Fund Grants	110,034	400,000	400,000	400,000	—
Grant Fund M-NCPPC Revenues	110,034	550,000	550,000	550,000	—
ENTERPRISE FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Enterprise Fund Personnel Costs	0	0	0	0	—
Operating Expenses	11,032,387	12,598,355	12,229,611	13,109,771	4.1 %
Enterprise Fund Expenditures	11,032,387	12,598,355	12,229,611	13,109,771	4.1 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	115.80	115.80	115.80	115.80	—
REVENUES					
Fees and Charges	8,513,245	7,807,860	7,730,050	7,917,465	1.4 %
Merchandise Sales	725,236	829,750	801,210	844,860	1.8 %
Rentals	4,228,941	4,321,294	4,421,915	4,061,211	-6.0 %
Non-Operating Revenues/Interest	1,095,015	382,290	381,870	365,570	-4.4 %
Miscellaneous	(108,029)	905,390	1,012,816	1,026,214	13.3 %
Enterprise Fund Revenues	14,454,408	14,246,584	14,347,861	14,215,320	-0.2 %
PROP MGMT M-NCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Prop Mgmt M-NCPPC Personnel Costs	0	0	0	0	—
Operating Expenses	1,536,570	1,962,600	1,962,600	2,135,664	8.8 %
Prop Mgmt M-NCPPC Expenditures	1,536,570	1,962,600	1,962,600	2,135,664	8.8 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	5.80	5.80	5.80	5.80	—
REVENUES					
Miscellaneous	3,000	0	0	0	—

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Rental Income	2,009,371	1,799,600	1,799,600	1,846,800	2.6 %
Investment Income	63,049	30,000	30,000	40,000	33.3 %
Prop Mgmt M-NCPPC Revenues	2,075,420	1,829,600	1,829,600	1,886,800	3.1 %

SPECIAL REVENUE FUNDS

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Special Revenue Funds Personnel Costs	0	0	0	0	—
Operating Expenses	7,587,613	9,455,222	8,847,220	10,158,182	7.4 %
Special Revenue Funds Expenditures	7,587,613	9,455,222	8,847,220	10,158,182	7.4 %

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	43.30	43.30	43.30	43.30	—

REVENUES

Service Charges	2,775,582	3,494,382	2,140,032	2,332,682	-33.2 %
Intergovernmental	237,141	316,000	353,323	330,616	4.6 %
Miscellaneous	414,309	722,500	532,000	556,000	-23.0 %
Investment Income	263,736	92,950	190,760	187,100	101.3 %
Special Revenue Funds Revenues	3,690,768	4,625,832	3,216,115	3,406,398	-26.4 %

DEPARTMENT TOTALS

Total Expenditures	200,427,706	217,857,310	216,880,564	226,658,981	4.0 %
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	1,169.51	1,170.51	1,170.51	1,170.51	—
Total Revenues	197,985,754	210,594,010	207,331,965	226,669,644	7.6 %