Maryland-National Capital Park and Planning Commission

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. As a bi-county agency, the Commission is a corporate body of, and an agency created by, the State of Maryland. The Commission operates in each county through a Planning Board and, in Montgomery County, a 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 to the Commissioners' Office, the Parks Department, the Planning Department, and Central Administrative Services.

On January 15 each year, M-NCPPC submits to the County Council and the County Executive the M-NCPPC proposed budget for the upcoming fiscal year. 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 301.454.1741 or visiting the Commission's website at www.mncppc.org. Summary data only are included in this presentation.

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

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

Non-Tax Supported Funds

There are three non-tax supported funds within the M-NCPPC that are financed and operated in a manner similar to private enterprise. These self-supporting operations are the Enterprise Fund, the Property Management Fund, and the Special Revenue Fund.

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

Special Revenue Funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes. M-NCPPC is now reporting them in accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), issued June 1999. The budgets are associated with Planning and Parks operations throughout the Commission.

Spending Affordability Guidelines

In February 2013, the Council approved FY14 Spending Affordability Guidelines (SAG) of $102,500,000 for the tax-supported funds of the M-NCPPC, which is a 3.6 percent increase from the $98,923,855 approved FY13 budget. For FY14, the Commission has requested $104,380,012 excluding debt service and retiree health insurance prefunding, $1,880,012 above the total SAG amount of $102,500,000.

The total requested budgets for the Enterprise Fund, Property Management Fund, Special Revenue Funds, ALA Debt Service Fund, and Grant Fund, are $17,046,260, a 1.1 percent decrease from the $17,242,530 total FY13 approved budget.

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 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

The mission of Central Administrative Services is to provide quality corporate services in the areas of corporate governance; human resources; finance and budget; legal counsel; information technology; and internal audit; and 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 the individual department needs. Certain functions are allocated based on labor distribution or a cost driver such as number of employees paid. Some functions such as the Merit System Board are funded evenly by both counties.

Department of Parks

The Department of Parks provides recommendations, information, analysis, and services to the Montgomery County Planning Board (who also serve as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. The Department also oversees the 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 35,300 acres in 418 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 recreational opportunities and maintains and provides security for the park system.

Debt Service - Park Fund

Park Debt Service pays principal and interest on the Commission's acquisition and development bonds. The proceeds of these bonds are used to fund the Local Parks portion of the M-NCPPC Capital Improvements Program.

Debt Service - Advance Land Acquisition Debt Service Fund and Revolving Fund

The Advance Land Acquisition Debt Service Fund pays principal and interest on the Commission's Advance Land Acquisition bonds. The proceeds of the Advance Land Acquisition bonds support the Advanced Land Acquisition Revolving Fund (ALARF).

ALARF activities include the 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 the approval of the Montgomery County Council.

Enterprise Fund

The Enterprise Fund accounts for various park facilities and services which are entirely supported by user fees. Recreational activities include: ice rinks, indoor tennis, event centers, boating, camping, trains, carousel, mini-golf, driving range, and splash and skate parks. Operating profits are reinvested in new or existing public revenue-producing facilities through the operating budget and Capital Improvements Program.

Property Management Fund

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

COUNTY EXECUTIVE RECOMMENDATIONS

The County Executive concurs with M-NCPPC's request and recommends an FY14 tax supported appropriation for M-NCPPC of $106,854,443, 4.5 percent above the FY13 approved budget for tax supported funds, exclusive of debt service.

Park Fund

The County Executive concurs with the M-NCPPC request for funding of $79,627,929, excluding debt service. This proposed funding represents a $2,966,874 or 3.9 percent increase from the FY13 approved budget. Park Fund debt service decreased by $555,600 from $4,442,700 in FY13 to $3,887,100 in FY14.

Administration Fund

The County Executive concurs with the M-NCPPC request for funding of $27,226,514. This represents a $1,599,214 or 6.2 percent increase from the FY13 approved budget. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of $950,000, a decrease of $440,000 or 31.7% from the FY13 amount of $1,390,000.

ALA Debt Service

The County Executive concurs with the M-NCPPC request for funding of $297,600. This represents a decrease of $14,500 or 4.6 percent from the FY13 approved budget.

Enterprise Fund

The County Executive concurs with the M-NCPPC request for funding of $9,371,767. This represents a $381,963 or 3.9 percent decrease from the FY13 approved budget of $9,753,730.

Property Management Fund

The County Executive concurs with the M-NCPPC request for funding of $905,600. This represents a $37,900 or 4.4 percent increase from the FY13 approved budget of $867,700.

Special Revenue Fund

The County Executive concurs with the M-NCPPC request for funding of $5,921,293. This represents a $162,293 or 2.8 percent increase from the FY13 approved budget. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of $950,000, a decrease of $440,000 or 31.7% from the FY13 amount of $1,390,000, and a transfer of $879,484 from the General Fund to cover costs associated with the maintenance of MCPS Ballfields.

In addition, this agency's Capital Improvement Program (CIP) requires Current Revenue funding.

PROGRAM CONTACTS

Contact John Kroll of the M-NCPPC at 301.454.1740 or Amy Wilson of the Office of Management and Budget at 240.777.2775 for more information regarding this agency's operating budget.

BUDGET SUMMARY

	Actual FY12	Budget FY13	Estimated FY13	Recommended FY14	% 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	23,709,214	25,627,300	25,877,300	27,226,514	6.2%
Capital Outlay	0	0	0	0	—
Administration Fund Expenditures	***23,709,214***	***25,627,300***	***25,877,300***	***27,226,514***	***6.2%***
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	175.90	173.40	173.40	174.28	0.5%
REVENUES					
Intergovernmental	564,032	385,400	385,400	400,400	3.9%
Investment Income	54,023	45,000	45,000	54,000	20.0%
Property Tax	25,260,352	25,830,836	25,739,414	25,965,553	0.5%
User Fees	558,753	210,000	210,000	235,000	11.9%
Administration Fund Revenues	***26,437,160***	***26,471,236***	***26,379,814***	***26,654,953***	***0.7%***
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	69,415,902	76,661,055	76,661,055	79,627,929	3.9%
Debt Service Other	3,457,183	4,442,700	4,442,700	3,887,100	-12.5%
Capital Outlay	0	0	0	0	—
Park Fund Expenditures	***72,873,085***	***81,103,755***	***81,103,755***	***83,515,029***	***3.0%***
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	641.00	625.60	625.60	635.10	1.5%
REVENUES					
Facility User Fees	1,808,168	1,711,800	1,711,800	2,048,939	19.7%
Intergovernmental	1,509,300	1,558,600	1,558,600	2,037,862	30.7%
Investment Income	-11,063	5,000	5,000	5,000	—
Investment Income: CIP	3,389	0	0	0	—
Miscellaneous	146,651	247,500	247,500	106,500	-57.0%
Property Tax	71,398,786	77,492,510	77,218,242	76,468,661	-1.3%
Park Fund Revenues	***74,855,231***	***81,015,410***	***80,741,142***	***80,666,962***	***-0.4%***
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***	**—**
Operating Expenses	0	0	0	0	—
Debt Service Other	319,460	312,100	312,100	297,600	-4.6%
Capital Outlay	0	0	0	0	—
ALA Debt Service Fund Expenditures	***319,460***	***312,100***	***312,100***	***297,600***	***-4.6%***
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	1,723,507	1,651,447	1,653,880	1,686,287	2.1%
ALA Debt Service Fund Revenues	***1,723,507***	***1,651,447***	***1,653,880***	***1,686,287***	***2.1%***
GRANT FUND MNCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund MNCPPC Personnel Costs	***0***	***0***	***0***	***0***	**—**
Operating Expenses	62,839	550,000	550,000	550,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MNCPPC Expenditures	***62,839***	***550,000***	***550,000***	***550,000***	**—**

	Actual FY12	Budget FY13	Estimated FY13	Recommended FY14	% Chg Bud/Rec
PERSONNEL					
Full-Time	0	0	0	0	—
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	62,839	400,000	400,000	400,000	—
Grant Fund MNCPPC Revenues	***62,839***	***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	8,340,016	8,876,530	8,775,410	9,143,810	3.0%
Debt Service Other	1,298,752	877,200	877,194	227,957	-74.0%
Capital Outlay	0	0	0	0	—
Enterprise Fund Expenditures	***9,638,768***	***9,753,730***	***9,652,604***	***9,371,767***	***-3.9%***
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	118.80	118.90	118.90	116.00	-2.4%
REVENUES					
Concessions	0	32,500	0	0	—
Fees and Charges	6,527,955	6,467,300	6,521,532	6,323,008	-2.2%
Merchandise Sales	732,130	690,000	713,000	722,100	4.7%
Miscellaneous	93,225	0	0	0	—
Non-Operating Revenues/Interest	22,192	25,000	21,400	22,200	-11.2%
Rentals	2,990,504	2,791,500	2,836,433	2,963,500	6.2%
Enterprise Fund Revenues	***10,366,006***	***10,006,300***	***10,092,365***	***10,030,808***	***0.2%***
PROP MGMT MNCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Prop Mgmt MNCPPC Personnel Costs	***0***	***0***	***0***	***0***	—
Operating Expenses	771,444	867,700	867,700	905,600	4.4%
Capital Outlay	0	0	0	0	—
Prop Mgmt MNCPPC Expenditures	***771,444***	***867,700***	***867,700***	***905,600***	***4.4%***
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	2.50	5.00	5.00	6.00	20.0%
REVENUES					
Investment Income	5,607	8,000	8,000	5,600	-30.0%
Rental Income	813,708	794,000	794,000	900,000	13.4%
Prop Mgmt MNCPPC Revenues	***819,315***	***802,000***	***802,000***	***905,600***	***12.9%***
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	4,285,899	5,759,000	5,392,150	5,921,293	2.8%
Capital Outlay	0	0	0	0	—
Special Revenue Funds Expenditures	***4,285,899***	***5,759,000***	***5,392,150***	***5,921,293***	***2.8%***
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	28.50	28.55	28.55	27.17	-4.8%
REVENUES					
Intergovernmental	1,048,044	350,700	350,640	309,840	-11.7%
Investment Income	20,423	11,900	10,600	20,800	74.8%
Miscellaneous	33,514	0	0	0	—
Service Charges	4,432,999	2,500,000	2,822,887	2,638,476	5.5%
Special Revenue Funds Revenues	***5,534,980***	***2,862,600***	***3,184,127***	***2,969,116***	***3.7%***

	Actual FY12	Budget FY13	Estimated FY13	Recommended FY14	% Chg Bud/Rec
DEPARTMENT TOTALS					
Total Expenditures	**111,660,709**	**123,973,585**	**123,755,609**	**127,787,803**	**3.1%**
Total Full-Time Positions	**0**	**0**	**0**	**0**	—
Total Part-Time Positions	***0***	***0***	***0***	***0***	—
Total FTEs	***966.70***	***951.45***	***951.45***	***958.55***	***0.7%***
Total Revenues	***119,799,038***	***123,358,993***	***123,403,328***	***123,463,726***	***0.1%***

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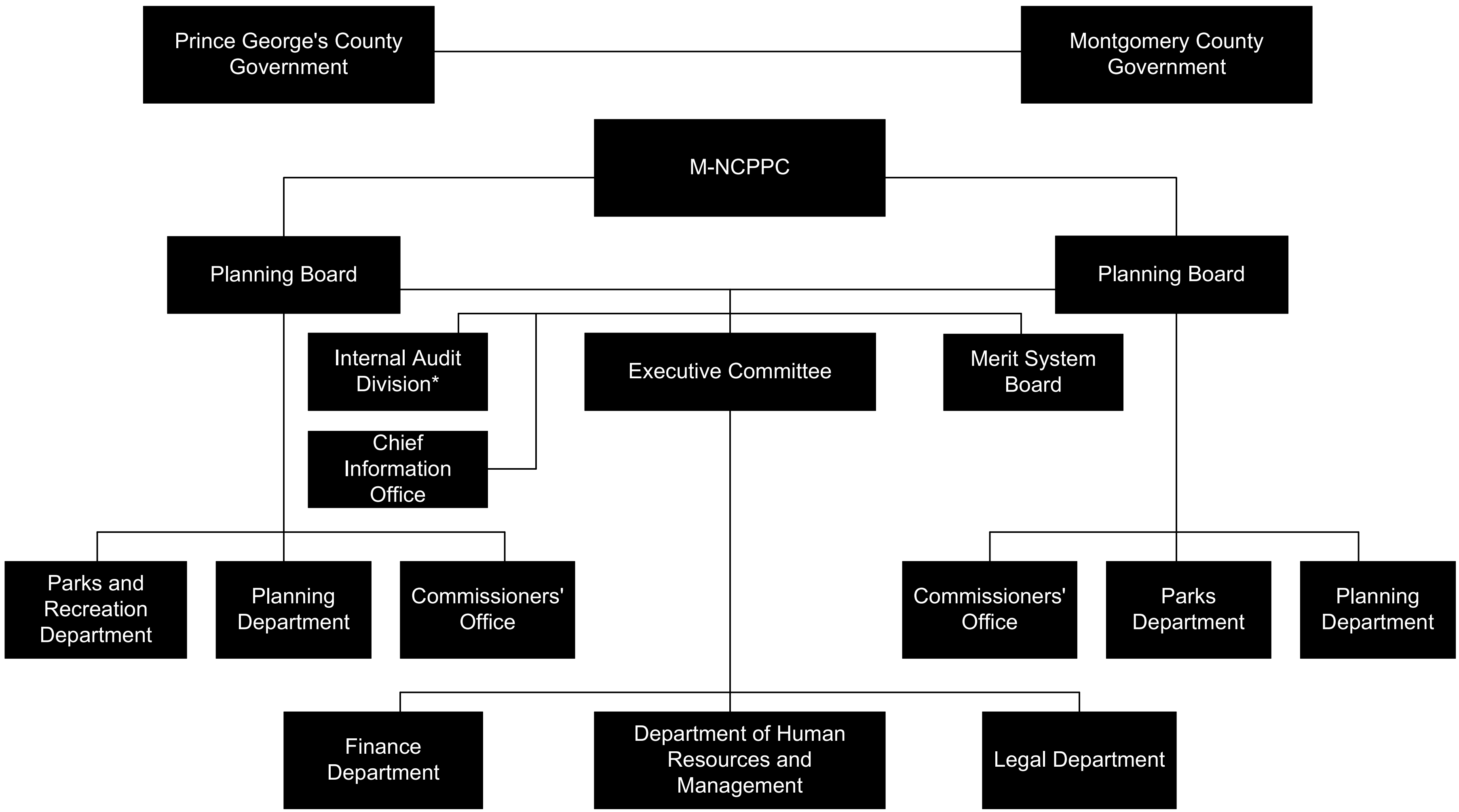

*Internal Audit Division reports to Chair and Vice Chair of the Commission and the Audit Committee.