
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 Department of Parks, 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 301.454.1731 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 Department of Parks 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. The budgets are associated with Planning and Parks operations throughout the Commission.

Spending Affordability Guidelines

In February 2014, the Council approved FY15 Spending Affordability Guidelines (SAG) of \$103,700,000 for the tax-supported funds of the M-NCPPC, which is a 1.5 percent decrease from the \$105,308,030 approved FY14 budget. For FY15, the Commission has requested \$113,028,012 excluding debt service and retiree health insurance prefunding, \$9,328,012 above the total SAG amount of \$103,700,000.

The total requested budgets for the Enterprise Fund, Property Management Fund, Special Revenue Funds, ALA Debt Service Fund, and Grant Fund, are \$16,286,104, a 3.9 percent decrease from the \$16,946,955 total FY14 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 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 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 recommends an FY15 tax supported appropriation for M-NCPPC of \$112,362,846, 4.2 percent above the FY14 approved budget for tax supported funds, exclusive of debt service.

Park Fund

The County Executive recommends funding of \$83,908,952, excluding debt service. This proposed funding represents a \$3,807,485 or 4.8 percent increase from the FY14 approved budget and a reduction of \$2,784,946 from the Commission's request. Park Fund debt service increased by \$1,255,638 from \$3,887,100 in FY14 to \$5,142,738 in FY15.

The recommendation includes \$219,065 to support the joint development of the interagency class registration system ActiveNet. Implementation of the system will improve customer service to residents by allowing a one-stop access location between Parks, Community Use of Public Facilities (CUPF), the Charles W. Gilchrist Center for Cultural Diversity, and Department of Recreation.

Administration Fund

The County Executive recommends funding of \$28,453,894. This represents a \$772,900 or 2.8 percent increase from the FY14 approved budget and a reduction of \$914,443 from the Commission's request.

ALA Debt Service

The County Executive concurs with the M-NCPPC request for funding of \$282,860. This represents a decrease of \$14,740 or 5.0 percent from the FY14 approved budget.

Enterprise Fund

The County Executive concurs with the M-NCPPC request for funding of \$8,682,675. This represents a \$755,551 or 8.0 percent decrease from the FY14 approved budget of \$9,438,226.

Property Management Fund

The County Executive concurs with the M-NCPPC request for funding of \$1,026,320. This represents a \$119,862 or 13.2 percent increase from the FY14 approved budget of \$906,458.

Special Revenue Fund

The County Executive concurs with the M-NCPPC request for funding of \$5,744,249. This represents a \$10,422 or 0.2 percent decrease from the FY14 approved budget. The Executive recommends a transfer of \$866,800 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 301.454.1731 or Amy Wilson of the Office of Management and Budget at 240.777.2775 for more information regarding this agency's operating budget.

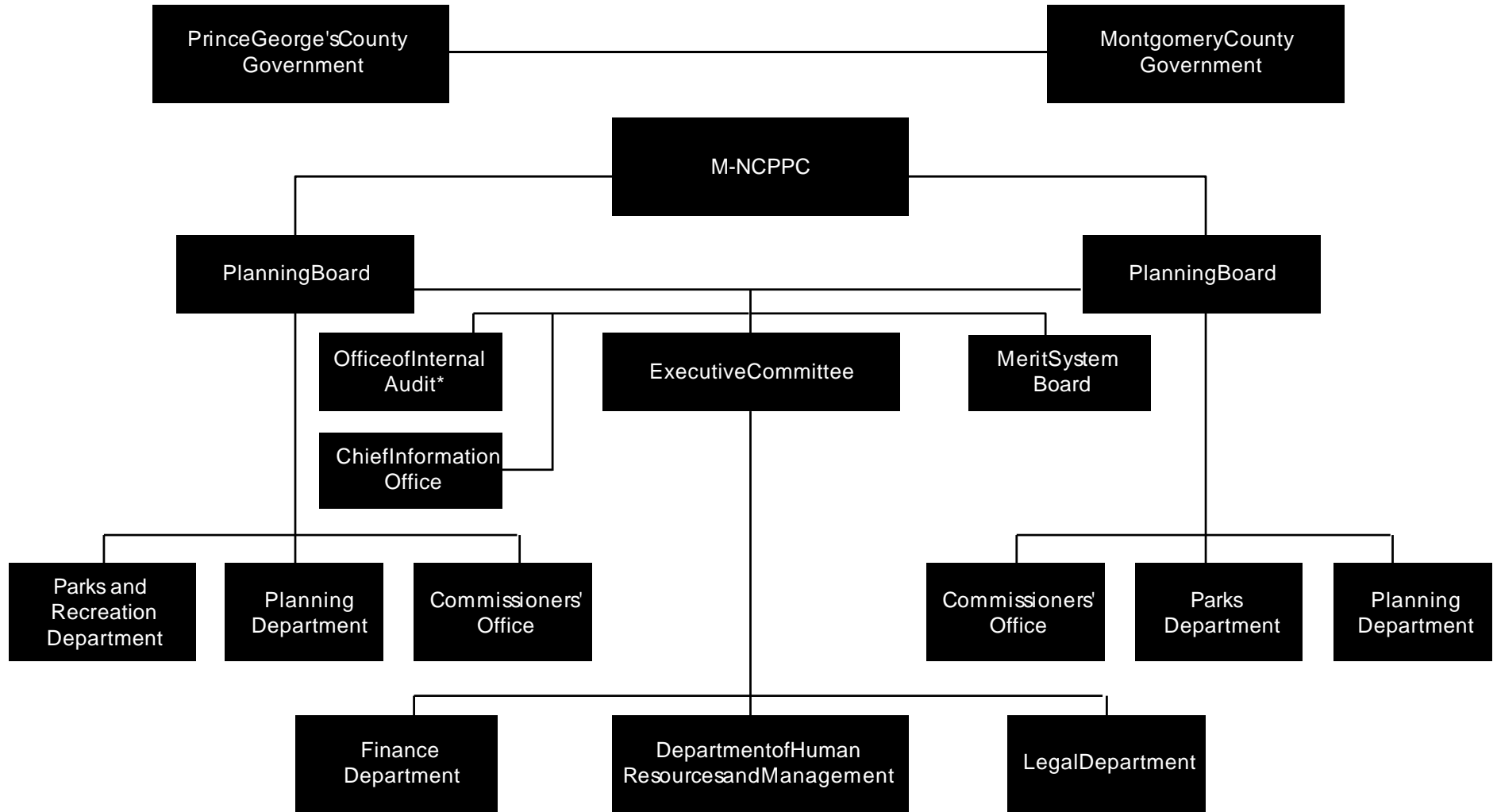
BUDGET SUMMARY

	Actual FY13	Budget FY14	Estimated FY14	Recommended FY15	% 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	23,397,963	27,680,994	27,600,994	28,453,894	2.8%
Capital Outlay	0	0	0	0	—
Administration Fund Expenditures	23,397,963	27,680,994	27,600,994	28,453,894	2.8%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	174.28	174.28	179.35	2.9%
REVENUES					
Intergovernmental	435,988	400,400	400,400	400,400	—
Investment Income	15,963	54,000	21,000	20,500	-62.0%
Property Tax	25,853,216	25,965,553	26,031,084	23,902,107	-7.9%
User Fees	390,430	235,000	236,000	240,580	2.4%
Administration Fund Revenues	26,695,597	26,654,953	26,688,484	24,563,587	-7.8%
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	75,758,557	80,101,467	80,101,467	83,908,952	4.8%
Debt Service Other	4,433,012	3,887,100	3,887,100	5,142,738	32.3%
Capital Outlay	0	0	0	0	—
Park Fund Expenditures	80,191,569	83,988,567	83,988,567	89,051,690	6.0%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	5.00	635.10	635.10	657.10	3.5%
REVENUES					
Facility User Fees	1,955,682	2,048,939	2,048,939	2,356,200	15.0%
Intergovernmental	2,146,460	2,037,862	2,037,862	2,314,762	13.6%
Investment Income	-68,776	5,000	5,000	5,000	—
Miscellaneous	220,289	106,500	106,500	122,000	14.6%
Property Tax	77,724,077	76,468,661	76,661,178	83,657,376	9.4%
Park Fund Revenues	81,977,732	80,666,962	80,859,479	88,455,338	9.7%
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	310,710	297,600	297,600	282,860	-5.0%
Capital Outlay	0	0	0	0	—
ALA Debt Service Fund Expenditures	310,710	297,600	297,600	282,860	-5.0%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	28.55	0.00	0.00	0.00	—
REVENUES					
Property Tax	1,680,687	1,686,287	1,685,497	1,723,014	2.2%
ALA Debt Service Fund Revenues	1,680,687	1,686,287	1,685,497	1,723,014	2.2%
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	78,296	550,000	550,000	550,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MNCPPC Expenditures	78,296	550,000	550,000	550,000	—

	Actual FY13	Budget FY14	Estimated FY14	Recommended FY15	% Chg Bud/Rec
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	118.90	0.00	0.00	0.00	—
REVENUES					
Administration Fund Grants	0	150,000	150,000	150,000	—
Park Fund Grants	78,296	400,000	400,000	400,000	—
Grant Fund MNCPPC Revenues	78,296	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	8,048,757	9,210,269	8,676,081	8,682,675	-5.7%
Debt Service Other	870,956	227,957	227,957	0	—
Capital Outlay	0	0	0	0	—
Enterprise Fund Expenditures	8,919,713	9,438,226	8,904,038	8,682,675	-8.0%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	173.40	116.00	116.00	110.30	-4.9%
REVENUES					
Fees and Charges	6,284,292	6,323,008	6,007,855	6,055,910	-4.2%
Intergovernmental	11,883	0	0	0	—
Merchandise Sales	640,199	722,100	622,800	627,350	-13.1%
Non-Operating Revenues/Interest	7,983	22,200	22,200	8,000	-64.0%
Rentals	2,896,220	2,963,500	2,987,925	3,036,245	2.5%
Enterprise Fund Revenues	9,840,577	10,030,808	9,640,780	9,727,505	-3.0%
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	839,471	906,458	906,458	1,026,320	13.2%
Capital Outlay	0	0	0	0	—
Prop Mgmt MNCPPC Expenditures	839,471	906,458	906,458	1,026,320	13.2%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	6.00	6.00	7.00	16.7%
REVENUES					
Investment Income	1,820	5,600	1,800	1,820	-67.5%
Rental Income	927,095	900,000	900,000	1,024,500	13.8%
Prop Mgmt MNCPPC Revenues	928,915	905,600	901,800	1,026,320	13.3%
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	4,897,488	5,754,671	5,393,428	5,744,249	-0.2%
Capital Outlay	0	0	0	0	—
Special Revenue Funds Expenditures	4,897,488	5,754,671	5,393,428	5,744,249	-0.2%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	625.60	27.17	27.17	24.85	-8.5%
REVENUES					
Intergovernmental	303,431	55,000	55,000	55,000	—
Investment Income	7,811	20,800	20,500	8,300	-60.1%
Miscellaneous	92,492	0	0	0	—
Service Charges	3,970,589	2,719,476	2,675,800	2,634,700	-3.1%
Special Revenue Funds Revenues	4,374,323	2,795,276	2,751,300	2,698,000	-3.5%
DEPARTMENT TOTALS					
Total Expenditures	118,635,210	128,616,516	127,641,085	133,791,688	4.0%

	Actual FY13	Budget FY14	Estimated FY14	Recommended FY15	% Chg Bud/Rec
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	951.45	958.55	958.55	978.60	2.1%
Total Revenues	125,576,127	123,289,886	123,077,340	128,743,764	4.4%

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