



# Maryland-National Capital Park and Planning Commission

## RECOMMENDED FY24 BUDGET

\$189,749,634

## FULL TIME EQUIVALENTS

1,135.13

## 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 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 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 301-454-1740 or visiting the Commission's website at [www.mncppc.org](http://www.mncppc.org). Summary data only 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

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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 recreational opportunities and 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**

There are three non-tax supported funds within the M-NCPPC that are financed and operated in a manner similar to private enterprise.

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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 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.

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.

### **Debt Service - Park Fund**

Park 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 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 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 sports pavilion. 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.

### **FY24 Budget Information**

#### **Spending Affordability Guidelines**

In February 2023, the Council approved the FY24 Spending Affordability Guidelines (SAG) of \$154,000,000 for the tax-supported Administration and Park Funds of M-NCPPC, which represents a \$3,812,673, or 2.5 percent increase, from the FY23 Approved budget of \$150,187,327, excluding debt service and retiree health insurance prefunding (which are excluded from the SAG calculation). The Commission proposed a FY24 tax-supported budget of \$164,952,458, excluding debt service and retiree health insurance prefunding, \$10,952,458 above the FY24 SAG.

#### **County Executive Recommendations**

The County Executive recommends a FY24 tax-supported appropriation, excluding debt service, of \$161,379,179 for M-NCPPC. This represents an increase of \$7,507,024, or 4.9 percent, over the FY23 Approved.

### **Park Fund**

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The County Executive recommends funding of \$121,940,777, excluding debt service. This represents an increase of \$4,916,318, or 4.2 percent, over FY23. The Executive concurs with M-NCPPC's request for \$7,165,062 in the Park Fund Debt Service Budget, an increase of \$593,043, or 9.0 percent, from the FY23 Approved budget. Additionally, the Executive recommends a transfer of \$50,000 from the Cable Fund to support the Department of Parks Connected Parks initiative.

### **Administration Fund**

The County Executive recommends funding of \$39,438,402. This represents an increase of \$2,590,706, or 7.0 percent, over FY23 Approved. The County Executive additionally concurs with M-NCPPC's transfer of \$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 \$123,600. This represents a decrease of \$8,950, or 6.8 percent.

### **Enterprise Fund**

The County Executive concurs with the M-NCPPC request for funding of \$10,833,205. This represents a \$220,127, or 2.1 percent, increase from the FY23 Approved budget.

### **Property Management Fund**

The County Executive concurs with the M-NCPPC request for funding of \$1,757,600. This represents a \$19,800, or 1.1 percent, increase from the FY23 Approved budget.

### **Special Revenue Fund**

The County Executive concurs with the M-NCPPC request for funding of \$7,940,988. This represents a \$610,948, or 8.3 percent, increase from the FY23 Approved budget.

The County Executive concurs with the M-NCPPC request to transfer \$1,963,465 from the General Fund to cover costs associated with the maintenance of Montgomery County Public Schools' ballfields. This represents an increase of \$160,165, or 8.9 percent, from the FY23 Approved budget.

The County Executive additionally concurs with the M-NCPPC request to transfer of \$500,000 from the Administration Fund to the Document Review Special Revenue Fund.

### **Grant Fund**

The County Executive concurs with the M-NCPPC request for funding of \$550,000. This maintains the level of support in the FY23 Approved budget.

In addition, this agency's CIP requires Current Revenue funding.

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## **COUNTY PRIORITY OUTCOMES**

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

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

## PROGRAM CONTACTS

Contact John Kroll of the Maryland-National Capital Park and Planning Commission at 301.454.1731 or Katherine Bryant-Higgins of the Office of Management and Budget at 240.777.2764 for more information regarding this agency's operating budget.

## BUDGET SUMMARY

	Actual FY22	Budget FY23	Estimate FY23	Recommended FY24	%Chg Bud/Rec
<b>ADMINISTRATION FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Administration Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	32,895,164	36,847,696	36,847,696	39,438,402	7.0 %
<b>Administration Fund Expenditures</b>	<b>32,895,164</b>	<b>36,847,696</b>	<b>36,847,696</b>	<b>39,438,402</b>	<b>7.0 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	191.10	190.48	190.48	191.23	0.4 %
<b>REVENUES</b>					
Property Tax	31,698,307	36,126,506	35,711,427	39,374,658	9.0 %
User Fees	355,382	204,700	204,700	212,200	3.7 %
Intergovernmental	442,766	428,100	428,100	449,505	5.0 %
Investment Income	(78,593)	10,000	10,000	10,000	—
Miscellaneous	865	0	0	0	—
<b>Administration Fund Revenues</b>	<b>32,418,727</b>	<b>36,769,306</b>	<b>36,354,227</b>	<b>40,046,363</b>	<b>8.9 %</b>
<b>PARK FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	—

## BUDGET SUMMARY

	Actual FY22	Budget FY23	Estimate FY23	Recommended FY24	%Chg Bud/Rec
Employee Benefits	0	0	0	0	—
<b>Park Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	108,694,292	117,024,459	117,024,459	121,940,777	4.2 %
Debt Service Other	6,033,558	6,572,019	6,572,019	7,165,062	9.0 %
<b>Park Fund Expenditures</b>	<b>114,727,850</b>	<b>123,596,478</b>	<b>123,596,478</b>	<b>129,105,839</b>	<b>4.5 %</b>
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	766.80	779.20	779.20	783.20	0.5 %
REVENUES					
Property Tax	101,285,886	115,985,098	114,652,474	123,528,339	6.5 %
Facility User Fees	3,454,686	3,163,663	3,163,663	3,549,101	12.2 %
Intergovernmental	3,808,475	3,897,355	3,897,355	4,138,538	6.2 %
Miscellaneous	53,259	55,500	55,500	55,500	—
Investment Income	(151,489)	5,000	5,000	10,000	100.0 %
Investment Income: CIP	802	10,000	10,000	10,000	—
<b>Park Fund Revenues</b>	<b>108,451,619</b>	<b>123,116,616</b>	<b>121,783,992</b>	<b>131,291,478</b>	<b>6.6 %</b>

### ALA DEBT SERVICE FUND

#### EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>ALA Debt Service Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Debt Service Other	133,550	132,550	132,550	123,600	-6.8 %
<b>ALA Debt Service Fund Expenditures</b>	<b>133,550</b>	<b>132,550</b>	<b>132,550</b>	<b>123,600</b>	<b>-6.8 %</b>

#### 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	2,109,635	2,197,763	2,174,927	2,233,122	1.6 %
<b>ALA Debt Service Fund Revenues</b>	<b>2,109,635</b>	<b>2,197,763</b>	<b>2,174,927</b>	<b>2,233,122</b>	<b>1.6 %</b>

### GRANT FUND MNCPPC

#### EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Grant Fund MNCPPC Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	121,823	550,000	550,000	550,000	—

## BUDGET SUMMARY

	Actual FY22	Budget FY23	Estimate FY23	Recommended FY24	%Chg Bud/Rec
<b>Grant Fund MNCPPC Expenditures</b>	<b>121,823</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>—</b>
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	25,961	150,000	150,000	150,000	—
Park Fund Grants	95,862	400,000	400,000	400,000	—
<b>Grant Fund MNCPPC Revenues</b>	<b>121,823</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>—</b>
<b>ENTERPRISE FUND</b>					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Enterprise Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	8,739,209	10,613,078	10,268,688	10,833,205	2.1 %
<b>Enterprise Fund Expenditures</b>	<b>8,739,209</b>	<b>10,613,078</b>	<b>10,268,688</b>	<b>10,833,205</b>	<b>2.1 %</b>
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	121.30	121.10	121.10	117.10	-3.3 %
REVENUES					
Fees and Charges	7,196,344	7,165,394	6,920,492	7,154,258	-0.2 %
Merchandise Sales	589,719	870,750	759,300	776,150	-10.9 %
Rentals	4,069,040	3,692,046	3,742,802	3,784,128	2.5 %
Intergovernmental	842	0	0	0	—
Non-Operating Revenues/Interest	(173,850)	15,000	15,000	15,000	—
Miscellaneous	803,247	800,496	839,297	829,616	3.6 %
<b>Enterprise Fund Revenues</b>	<b>12,485,342</b>	<b>12,543,686</b>	<b>12,276,891</b>	<b>12,559,152</b>	<b>0.1 %</b>
<b>PROP MGMT MNCPPC</b>					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Prop Mgmt MNCPPC Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	1,648,804	1,737,800	1,737,800	1,757,600	1.1 %
<b>Prop Mgmt MNCPPC Expenditures</b>	<b>1,648,804</b>	<b>1,737,800</b>	<b>1,737,800</b>	<b>1,757,600</b>	<b>1.1 %</b>
PERSONNEL					
Full-Time	0	0	0	0	—

## BUDGET SUMMARY

	Actual FY22	Budget FY23	Estimate FY23	Recommended FY24	%Chg Bud/Rec
Part-Time	0	0	0	0	—
FTEs	5.80	5.80	5.80	5.80	—
<b>REVENUES</b>					
Miscellaneous	12,515	0	0	0	—
Rental Income	1,737,876	1,736,800	1,736,800	1,556,600	-10.4 %
Investment Income	(12,183)	1,000	1,000	1,000	—
Other Intergovernmental	911	0	0	0	—
<b>Prop Mgmt MNCPPC Revenues</b>	<b>1,739,119</b>	<b>1,737,800</b>	<b>1,737,800</b>	<b>1,557,600</b>	<b>-10.4 %</b>

## SPECIAL REVENUE FUNDS

### EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Special Revenue Funds Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	6,106,316	7,330,040	7,262,273	7,940,988	8.3 %
<b>Special Revenue Funds Expenditures</b>	<b>6,106,316</b>	<b>7,330,040</b>	<b>7,262,273</b>	<b>7,940,988</b>	<b>8.3 %</b>

### PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	38.25	37.80	37.80	37.80	—

### REVENUES

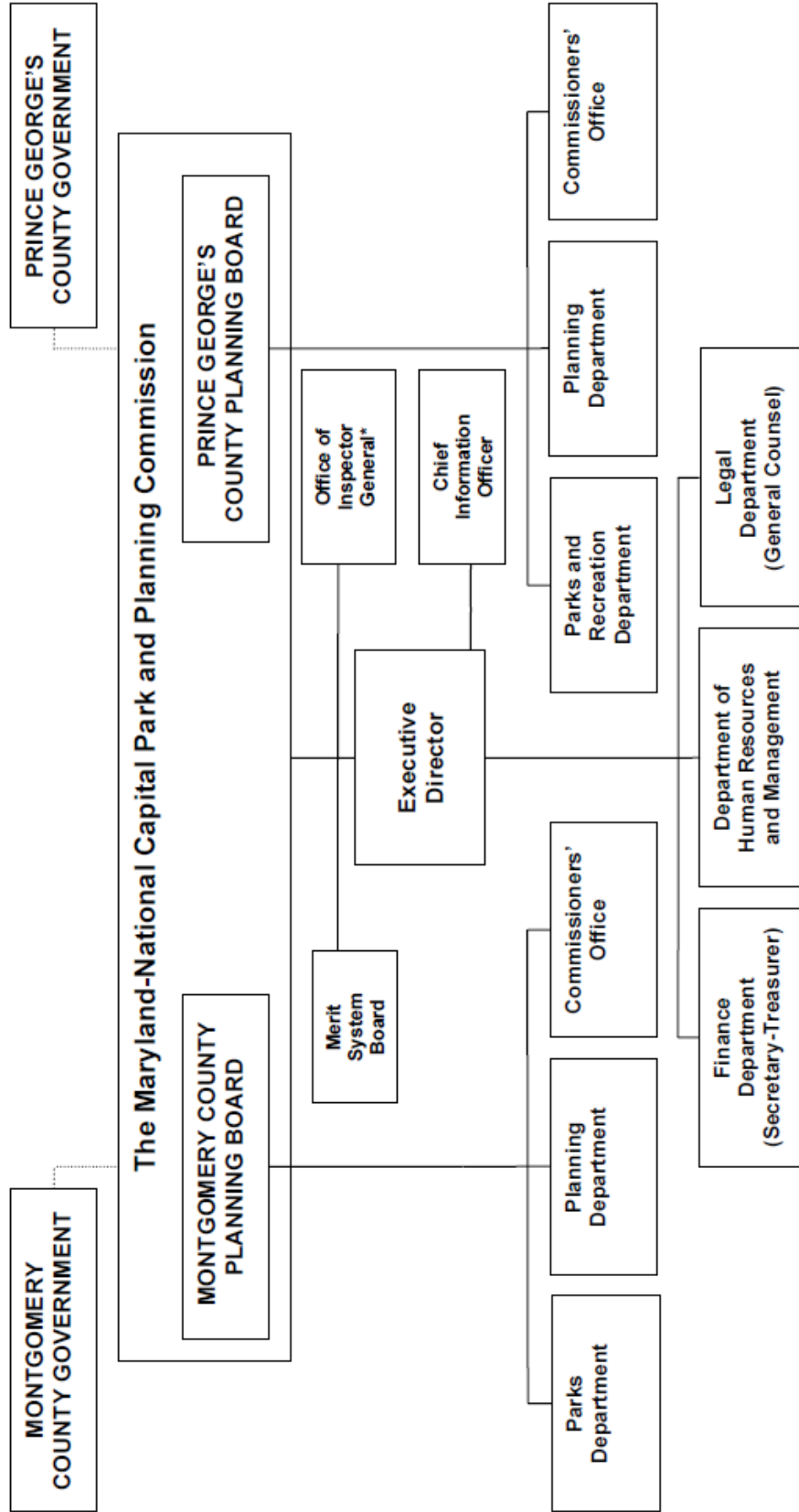
Service Charges	3,727,406	3,244,989	3,038,400	3,352,200	3.3 %
Intergovernmental	376,791	229,960	269,630	426,998	85.7 %
Miscellaneous	617,295	325,407	583,040	562,600	72.9 %
Investment Income	(60,196)	3,400	3,193	6,000	76.5 %
<b>Special Revenue Funds Revenues</b>	<b>4,661,296</b>	<b>3,803,756</b>	<b>3,894,263</b>	<b>4,347,798</b>	<b>14.3 %</b>

## DEPARTMENT TOTALS

<b>Total Expenditures</b>	<b>164,372,716</b>	<b>180,807,642</b>	<b>180,395,485</b>	<b>189,749,634</b>	<b>4.9 %</b>
<b>Total Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
<b>Total Part-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
<b>Total FTEs</b>	<b>1,123.25</b>	<b>1,134.38</b>	<b>1,134.38</b>	<b>1,135.13</b>	<b>0.1 %</b>
<b>Total Revenues</b>	<b>161,987,561</b>	<b>180,718,927</b>	<b>178,772,100</b>	<b>192,585,513</b>	<b>6.6 %</b>



# THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION



\*Office of Inspector General reports to the Audit Committee.

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