



Maryland-National Capital Park and Planning Commission

RECOMMENDED FY26 BUDGET

\$214,111,162

FULL TIME EQUIVALENTS

1,169.51

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

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

If True Consider:

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 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 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.

FY26 Budget Information

Spending Affordability Guidelines

In February 2025, the Council approved the FY26 Spending Affordability Guidelines (SAG) for the tax-supported Administration and Park Funds of M-NCPPC, totaling \$193,600,000. This amount reflects an increase of \$22,683,415, or 13.2 percent, over the FY25 Approved budget of \$171,916,585, excluding debt service and retiree health insurance prefunding, which are not included in the SAG calculation. The Commission proposed a FY26 tax-supported budget of \$182,983,996, excluding debt service and retiree health insurance prefunding, \$10,616,004 below the FY26 SAG.

County Executive Recommendations

The County Executive recommends a FY26 tax-supported appropriation, excluding debt service, of \$181,608,928 for M-NCPPC.

This represents an increase of \$6,194,759 or 3.4 percent over the FY25 Approved Budget.

Park Fund

The County Executive recommends funding of \$136,476,774, excluding debt service. This represents an increase of \$4,267,155 or 3.2 percent, over the FY25 Approved Budget. The Executive concurs with M-NCPPC's request for \$7,936,057 in the Park Fund Debt Service Budget, an increase of \$74,367, or a 1 percent increase, from the FY25 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 \$45,132,154. This represents an increase of \$1,927,604, or 4.5 percent, over the FY25 Approved Budget. The County Executive additionally concurs with M-NCPPC's 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 \$12,598,355. This represents a \$652,549, or 11.7 percent, increase from the FY25 Approved Budget.

Property Management Fund

The County Executive concurs with the M-NCPPC request for funding of \$1,962,600. This represents a \$273,900, or 16.2 percent, decrease from the FY25 Approved Budget.

Special Revenue Fund

The County Executive concurs with the M-NCPPC request for funding of \$9,455,222. This represents a \$431,141, or 4.7 percent, increase from the FY25 Approved Budget.

The County Executive concurs with the M-NCPPC request to transfer \$2,400,002 from the General Fund to cover costs associated with the maintenance of Montgomery County Public Schools' ballfields. This represents an increase of \$287,140, or 13.5 percent, from the FY25 Approved Budget.

The County Executive additionally concurs with the M-NCPPC request to transfer \$1,500,000 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 FY25 Approved Budget.

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 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 FY24	Budget FY25	Estimate FY25	Recommended FY26	%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	37,201,117	43,204,550	42,814,605	45,132,154	4.5 %
Administration Fund Expenditures	37,201,117	43,204,550	42,814,605	45,132,154	4.5 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	191.23	208.81	208.81	208.81	—
REVENUES					
Property Tax	40,285,964	41,097,188	41,083,885	41,315,199	0.5 %
User Fees	539,639	221,200	221,200	276,200	24.9 %
Intergovernmental	476,882	480,970	480,970	505,019	5.0 %
Investment Income	691,453	10,000	600,000	175,000	1650.0 %
Miscellaneous	1,057	0	0	0	—
Administration Fund Revenues	41,994,995	41,809,358	42,386,055	42,271,418	1.1 %

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
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	122,112,440	132,209,619	131,876,794	136,476,774	3.2 %
Debt Service Other	6,934,404	7,861,690	7,861,690	7,936,057	1.0 %
Park Fund Expenditures	129,046,844	140,071,309	139,738,484	144,412,831	3.1 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	783.20	795.80	795.80	795.80	—
REVENUES					
Property Tax	127,110,567	124,952,056	124,911,608	131,417,493	5.2 %
Facility User Fees	3,731,401	3,613,251	3,613,251	3,653,576	1.1 %
Intergovernmental	4,138,538	4,289,641	4,289,641	4,637,840	8.1 %
Miscellaneous	108,634	47,500	47,500	96,000	102.1 %
Investment Income	1,871,578	100,000	1,750,000	600,000	500.0 %
Investment Income: CIP	266,239	25,000	290,000	175,000	600.0 %
Park Fund Revenues	137,226,957	133,027,448	134,902,000	140,579,909	5.7 %
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	—
Debt Service Other	123,600	121,200	121,200	0	-100.0 %
ALA Debt Service Fund Expenditures	123,600	121,200	121,200	0	-100.0 %
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	2,257,191	2,398,786	2,393,656	2,534,958	5.7 %
ALA Debt Service Fund Revenues	2,257,191	2,398,786	2,393,656	2,534,958	5.7 %
GRANT FUND M-NCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—

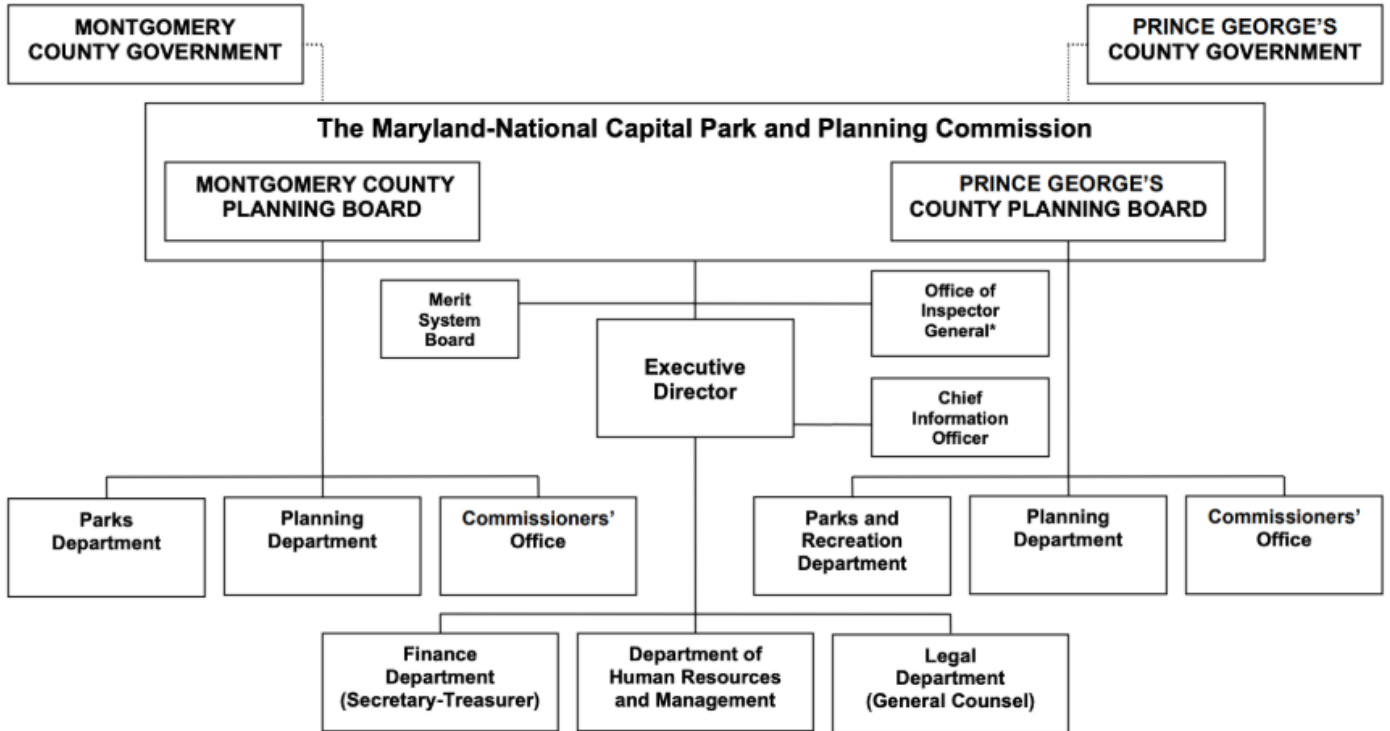
BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
Employee Benefits	0	0	0	0	—
Grant Fund M-NCPPC Personnel Costs	0	0	0	0	—
Operating Expenses	145,531	550,000	550,000	550,000	—
Grant Fund M-NCPPC Expenditures	145,531	550,000	550,000	550,000	—
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	3,046	150,000	150,000	150,000	—
Park Fund Grants	142,485	400,000	400,000	400,000	—
Grant Fund M-NCPPC Revenues	145,531	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	11,016,461	11,283,610	11,945,806	12,598,355	11.7 %
Enterprise Fund Expenditures	11,016,461	11,283,610	11,945,806	12,598,355	11.7 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	117.10	115.80	115.80	115.80	—
REVENUES					
Fees and Charges	8,111,368	7,235,680	7,352,639	7,807,860	7.9 %
Merchandise Sales	695,154	794,200	817,050	829,750	4.5 %
Rentals	4,342,420	3,904,283	4,465,894	4,321,294	10.7 %
Non-Operating Revenues/Interest	1,327,609	148,000	455,295	382,290	158.3 %
Miscellaneous	0	836,747	890,215	905,390	8.2 %
Enterprise Fund Revenues	14,476,551	12,918,910	13,981,093	14,246,584	10.3 %
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	1,622,080	1,688,700	1,688,700	1,962,600	16.2 %
Prop Mgmt M-NCPPC Expenditures	1,622,080	1,688,700	1,688,700	1,962,600	16.2 %

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	5.80	5.80	5.80	5.80	—
REVENUES					
Miscellaneous	1,535	0	0	0	—
Rental Income	1,797,119	1,478,700	1,478,700	1,799,600	21.7 %
Investment Income	66,202	10,000	10,000	30,000	200.0 %
Prop Mgmt M-NCPPC Revenues	1,864,856	1,488,700	1,488,700	1,829,600	22.9 %
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	7,128,805	9,024,081	8,348,306	9,455,222	4.8 %
Special Revenue Funds Expenditures	7,128,805	9,024,081	8,348,306	9,455,222	4.8 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	37.80	43.30	43.30	43.30	—
REVENUES					
Service Charges	3,089,169	3,461,123	3,389,200	3,494,382	1.0 %
Intergovernmental	202,175	411,118	375,118	316,000	-23.1 %
Miscellaneous	427,557	584,600	574,000	722,500	23.6 %
Investment Income	330,262	19,610	71,730	92,950	374.0 %
Special Revenue Funds Revenues	4,049,163	4,476,451	4,410,048	4,625,832	3.3 %
DEPARTMENT TOTALS					
Total Expenditures	186,284,438	205,943,450	205,207,101	214,111,162	4.0 %
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	1,135.13	1,169.51	1,169.51	1,169.51	—
Total Revenues	202,015,244	196,669,653	200,111,552	206,638,301	5.1 %

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION



*Office of Inspector General reports to the Audit Committee.

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