
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 301.454.1740 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 2012, the Council approved FY13 Spending Affordability Guidelines (SAG) of \$93,600,000 for the tax-supported funds of the M-NCPPC, which is a 4.0 percent increase from the \$90,000,000 approved FY12 budget. For FY13, the Commission has requested \$102,189,400 excluding debt service, \$8,589,400 above the total SAG amount of \$93,600,000. The County Executive concurs with the request and recommends approval of \$102,189,400.

The total requested budgets for the Enterprise Fund, Property Management Fund, Special Revenue Funds, ALA Debt Service Fund,

and Grant Fund, are \$17,242,530, a 1.4 percent increase from the \$17,001,340 total FY12 approved budget. The County Executive concurs with the request and recommends approval of \$17,242,530.

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.

Parks Department

The Parks Department 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 415 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 a FY13 level of expenditure for M-NCPPC of \$102,189,400, 5.5 percent above the FY12 approved budget for tax supported funds, exclusive of debt service. The Executive's recommended total is \$8,589,400 or 9.18 percent above the Council Spending Affordability Guidelines (SAG).

Within the recommended funds that the Executive is allocating to M-NCPPC, the assumption is that the Commission is providing only one time compensation increases that do not add to the base compensation budget and will implement permanent restructuring of employee benefits that will move Commission employees into parity with County Government employees.

Park Fund

The County Executive concurs with the M-NCPPC request for funding of \$76,562,100, excluding debt service. This proposed funding represents a \$5,000,970 or 7.0 percent increase from the FY12 approved budget. Park Fund debt service increased by \$90,800 from \$4,351,900 in FY12 to \$4,442,700 in FY13.

Administration Fund

The County Executive concurs with the M-NCPPC request for funding of \$25,627,300. This represents a \$284,350 or 1.1 percent increase from the FY12 approved budget. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of \$1,390,000, an increase of \$112,000 or 8.8% from the FY12 amount of \$1,278,000.

ALA Debt Service

The County Executive concurs with the M-NCPPC request for funding of \$312,100. This represents a decrease of \$8,800 or 2.7 percent from the FY12 approved budget.

Enterprise Fund

The County Executive concurs with the M-NCPPC request for funding of \$9,753,730. This represents a \$231,430 or 2.4 percent increase from the FY12 approved budget of \$9,522,300.

Property Management Fund

The County Executive concurs with the M-NCPPC request for funding of \$867,700. This represents a \$70,300 or 7.5 percent decrease from the FY12 approved budget of \$938,000.

Special Revenue Fund

The County Executive concurs with the M-NCPPC request for funding of \$5,759,000. This represents a \$88,860 or 1.6 percent increase from the FY12 approved budget. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of \$1,390,000, an increase of \$112,000 or 8.8% from the FY12 amount of \$1,278,000, and a transfer of \$808,200 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 Darin Conforti 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.

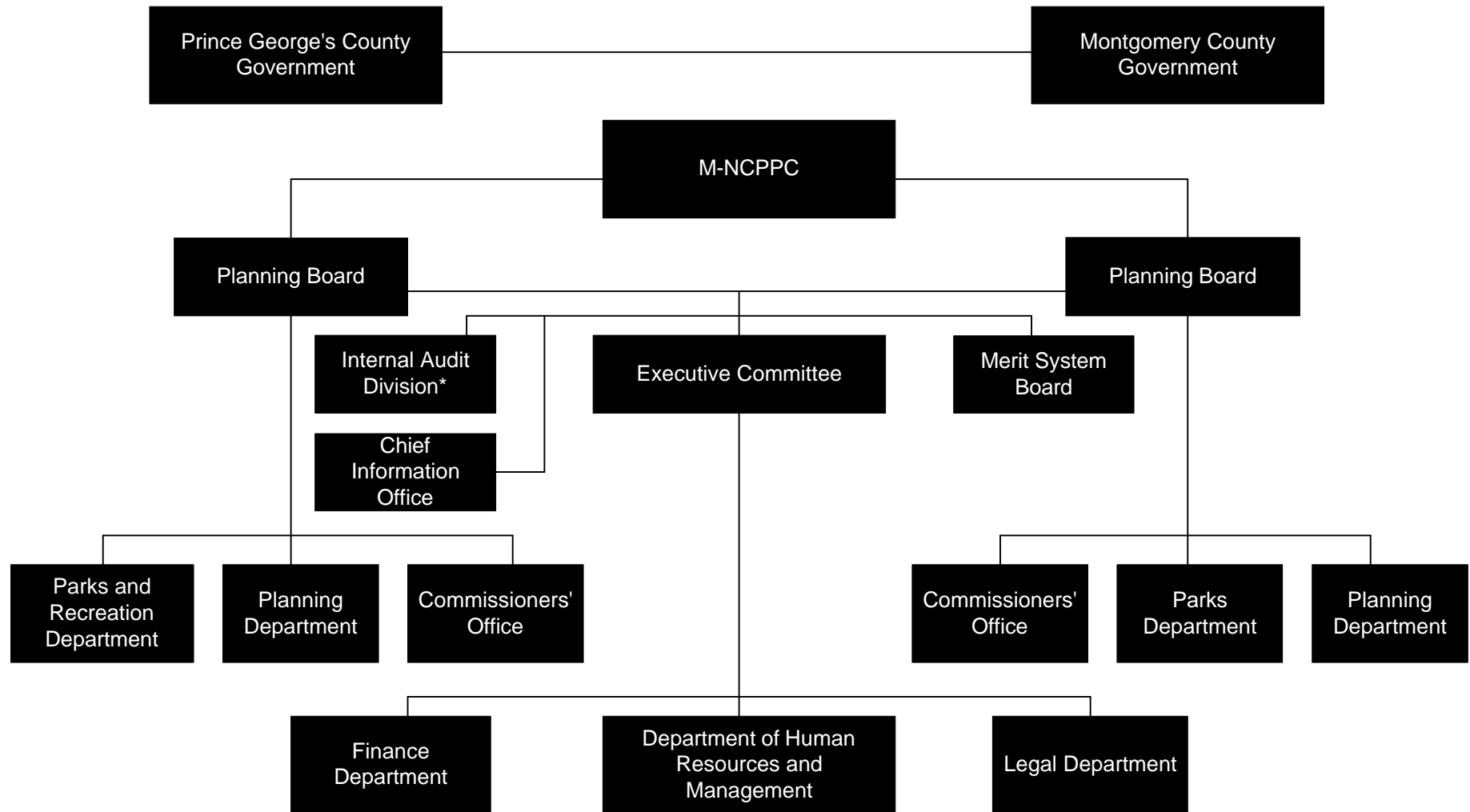
BUDGET SUMMARY

	Actual FY11	Budget FY12	Estimated FY12	Recommended FY13	% 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	22,849,878	25,342,950	25,302,950	25,627,300	1.1%
Capital Outlay	0	0	0	0	—
Administration Fund Expenditures	22,849,878	25,342,950	25,302,950	25,627,300	1.1%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	177.00	175.90	175.90	173.40	-1.4%
REVENUES					
Intergovernmental	102,357	360,400	388,000	385,400	6.9%
Investment Income	42,734	60,000	39,000	45,000	-25.0%
Property Tax	23,012,587	25,457,490	25,108,890	25,830,836	1.5%
User Fees	324,309	230,000	225,000	210,000	-8.7%
Administration Fund Revenues	23,481,987	26,107,890	25,760,890	26,471,236	1.4%
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	67,651,381	71,561,130	71,561,130	76,562,100	7.0%
Debt Service Other	3,963,043	4,351,900	3,851,900	4,442,700	2.1%
Capital Outlay	0	0	0	0	—
Park Fund Expenditures	71,614,424	75,913,030	75,413,030	81,004,800	6.7%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	602.90	641.00	641.00	625.60	-2.4%
REVENUES					
Facility User Fees	1,667,286	1,929,300	1,719,300	1,711,800	-11.3%
Intergovernmental	18,449	1,509,300	1,509,300	1,558,600	3.3%
Investment Income	-9,540	115,000	6,000	5,000	-95.7%
Investment Income: CIP	1,849	2,000	5,000	0	—
Miscellaneous	165,862	74,000	243,700	247,500	234.5%
Property Tax	69,049,034	71,833,970	70,851,970	77,492,510	7.9%
Park Fund Revenues	70,892,940	75,463,570	74,335,270	81,015,410	7.4%
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	630,304	320,900	320,900	312,100	-2.7%
Capital Outlay	0	0	0	0	—
ALA Debt Service Fund Expenditures	630,304	320,900	320,900	312,100	-2.7%
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	1,785,987	1,740,560	1,717,570	1,651,447	-5.1%
ALA Debt Service Fund Revenues	1,785,987	1,740,560	1,717,570	1,651,447	-5.1%
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	95,915	550,000	550,000	550,000	—

	Actual FY11	Budget FY12	Estimated FY12	Recommended FY13	% Chg Bud/Rec
Capital Outlay	0	0	0	0	—
Grant Fund MNCPPC Expenditures	95,915	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	0	150,000	150,000	150,000	—
Park Fund Grants	95,915	400,000	400,000	400,000	—
Grant Fund MNCPPC Revenues	95,915	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	7,614,217	8,262,600	8,630,409	8,876,530	7.4%
Debt Service Other	1,318,406	1,259,700	1,259,700	877,200	-30.4%
Capital Outlay	0	0	0	0	—
Enterprise Fund Expenditures	8,932,623	9,522,300	9,890,109	9,753,730	2.4%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	110.90	118.80	118.80	118.90	0.1%
REVENUES					
Concessions	34,325	29,200	0	32,500	11.3%
Fees and Charges	6,137,974	6,065,100	9,989,400	6,467,300	6.6%
Merchandise Sales	703,841	649,300	0	690,000	6.3%
Non-Operating Revenues/Interest	14,907	12,000	12,200	25,000	108.3%
Rentals	2,858,859	3,018,500	0	2,791,500	-7.5%
Enterprise Fund Revenues	9,749,906	9,774,100	10,001,600	10,006,300	2.4%
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	920,917	938,000	838,000	867,700	-7.5%
Capital Outlay	0	0	0	0	—
Prop Mgmt MNCPPC Expenditures	920,917	938,000	838,000	867,700	-7.5%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	3.50	2.50	2.50	5.00	100.0%
REVENUES					
Investment Income	5,435	5,000	5,000	8,000	60.0%
Rental Income	783,753	733,000	733,000	794,000	8.3%
Prop Mgmt MNCPPC Revenues	789,188	738,000	738,000	802,000	8.7%
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	4,881,491	5,670,140	5,524,274	5,759,000	1.6%
Capital Outlay	0	0	0	0	—
Special Revenue Funds Expenditures	4,881,491	5,670,140	5,524,274	5,759,000	1.6%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	27.50	28.50	28.50	28.55	0.2%
REVENUES					
Intergovernmental	1,094,047	434,840	309,800	350,700	-19.3%
Investment Income	13,897	0	8,200	11,900	—
Miscellaneous	71,634	0	0	0	—
Service Charges	2,668,283	2,660,400	2,562,700	2,500,000	-6.0%
Special Revenue Funds Revenues	3,847,861	3,095,240	2,880,700	2,862,600	-7.5%

	Actual FY11	Budget FY12	Estimated FY12	Recommended FY13	% Chg Bud/Rec
DEPARTMENT TOTALS					
Total Expenditures	109,925,552	118,257,320	117,839,263	123,874,630	4.8%
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	921.80	966.70	966.70	951.45	-1.6%
Total Revenues	110,643,784	117,469,360	115,984,030	123,358,993	5.0%

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