How to Read the Budget

INTRODUCTION

The County's Approved Capital Budget and Capital Improvements Program (CIP) contains a comprehensive picture of the budget year beginning July 1, including the approved Project Description Forms (PDFs), summary schedules, and approval resolutions. This entire budget document section is available on the County's web site: http://www.montgomerycountymd.gov/omb/

OPEN BUDGET

Montgomery County Maryland offers a comprehensive Open Data Budget Publication that takes the very complex and detailed data found in the traditional budget publication and transforms it into an intuitive, accessible and shareable format. Features included are:

- Interactive charts, tables, maps, and videos;
- A Custom Google Search Engine;
- Archiving Previous Years' Data / Content;
- Unlimited Sharing/Discovery of data, tables, and visualizations;
- Mobility (works on smartphones, tablets, and desktops);
- American with Disabilities Act (ADA) Compliance; and
- Instantly translatable into 90+ languages.

For more, please visit the following website: http://www.montgomerycountymd.gov/omb/openbudget.html

CONTENTS OF THE CAPITAL BUDGET/CIP DOCUMENT

Message and Highlights

Separate messages from the County Executive and Council President are provided conveying the Council's Approved expenditures for the upcoming year and six-year period. The highlights (published only on the web) provide an overview of new initiatives and major changes to existing projects, summarize expenditures and funding, and compare figures from the previous capital budget and CIP.

Department/Agency Budgets

Sections 3 through 32 contain a Council approved Project Description Form (PDF) for every new or active project with expenditures in the six-year period and/or beyond six years for Montgomery County Government, Montgomery County Public Schools (MCPS), Maryland-National Capital Park and Planning Commission (M-NCPPC), Montgomery College, the Housing Opportunity Commission (HOC), Revenue Authority, and Washington Suburban Sanitary Commission (WSSC).

A PDF provides the following information: project number, title, and other identifiers (e.g., category, subcategory, administering agency, status, planning area, and relocation impact); estimated expenditure and funding schedules; annual operating budget impact; appropriation, expenditure, and capitalization data (for MCPS only); description, justification, and other explanatory text, including: coordination and planning information required with and by other agencies; and location. If a project has been identified by the Planning Board as a Required Adequate Public Facility to support planned and approved development in a particular area, a "YES" is shown in this area. PDFs for Revenue Authority projects will portray all the information previously listed with the exception of actual and estimated expenditures prior to the six-year period.

The columns at the top of the PDF represent information on project expenditures and funding for a project. The expenditure and funding schedules are a reasonable approximation of the timing of work on the project.

The middle section of the PDF provides data on past and proposed appropriations, which are authorizations for expenditures. An appropriation is the permission - not a requirement - to perform work and expend money. Therefore, if proposed expenditures are acceptable, then sufficient appropriation should be granted to permit contracts to be signed and work to be performed in the upcoming fiscal year.

Depending on the project, expenditure estimates beyond the first year can include inflation, other extraordinary adjustments such as an anticipated rise in price for energy or steel, and contingencies. A project status of "Ongoing" indicates that the project is likely to continue indefinitely at a similar annual amount in future years (e.g. sidewalk repair).

Budget Summary Schedules

The countywide interagency summaries provide integrated expenditure and funding data for County government program categories and all other agencies. Also, charts are included summarizing general obligation (GO) bond and tax supported current revenue use and comparisons to last year's approved budget.

Approved Resolutions

The resolutions specify appropriations for Montgomery County Government and Agencies. Resolutions are passed to express the policy of the Council on certain items or programs; or are passed to direct certain types of administrative action. Capital Budget Resolutions may contain all or some of the following:

Part I - FY2021 Capital Budget, which are appropriations to implement the projects in the Capital Improvements Program. For Revenue Authority, all new Council approved projects with expenditures in the six-year are included in Part I.

Part II - New or Active Council approved projects for Montgomery County Government, Maryland-National Capital Parks and Planning Commission, Montgomery College, Housing Opportunities Commission, Revenue Authority, and Washington Suburban Sanitary Commission which were revised from or were not included in either the County Executive's Recommended FY21-26 CIP as of January 15, 2020, or Agency Submission. For Montgomery County Public Schools all new and active projects approved by the Council are included in Part II.

Part III - Capital Improvements Projects to be Closed Out effective June 30, 2020, and the appropriation for each project is decreased by the amount of the project's unencumbered balance (with the exception of Revenue Authority and WSSC).

Part IV - For Montgomery County Government and M-NCPPC projects, a ten percent transferability calculation is provided for Level of Effort projects which is the maximum cumulative appropriation that can be transferred to other projects for FY21. For MCPS, Part IV displays the partial closeout amounts for Level of Effort projects effective as of June 30, 2020.

Glossary and Acronyms

A glossary of the budget and other technical terms and acronyms commonly used in the CIP is provided for the reader (published only on the web).

Index of Capital Projects

Indices sorted by project name, project number, and geographical planning area are provided.

HOW TO FIND A SPECIFIC PROJECT

If you are interested in information about a specific project, locate the section for the Project Description Form (PDF) in one of the three indices at the back of the publication. Indices are sorted alphabetically by project name, numerically by project number, and geographically by planning area. Information regarding Council approved projects can also be found on the County's Open Budget web site: http://www.montgomerycountymd.gov/omb/