



How to Read the Budget

INTRODUCTION

The County Executive's Recommended Capital Budget and Capital Improvements Program (CIP) contains a comprehensive picture of the Executive's recommendations for the budget year beginning July 1, including new and existing capital projects. This document is published biennially and transmitted to the County Council by January 15 as required by the County Charter and is available on the County's web site at 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 and content;
- Unlimited sharing / discovery of data, tables, and visualizations;
- Mobile (works on smartphones, tablets, and desktops);
- American with Disabilities Act (ADA) compliant; and
- Instantly translatable into 90+ languages.

For more, please visit the County's Open Budget Website at montgomerycountymd.gov/openbudget

CONTENTS OF THE CAPITAL BUDGET/CIP DOCUMENT

County Executive's Budget Message and Highlights

The County Executive's budget message conveys policy issues, major highlights of the budget, and the Executive's recommended expenditure priorities for the upcoming year and six-year period. The highlights provide an overview of new initiatives and major changes to existing projects, summarize expenditures and funding, and compare figures from the previous capital budgets and CIP.

Capital Budget Process

This section provides a brief introduction to the County government, the budget process, and the structure and contents of the budget document. This section also contains a discussion of those elements or aspects of capital projects which have an effect on annual operating budgets, including a definition of the components and their impacts, as well as a description of the County's charter-mandated special projects legislation requirements.

CIP Planning

This section provides a description of the components of CIP planning and other related activities and concepts which contribute to CIP planning, and explains how these elements relate to the CIP as a budget and fiscal plan for capital improvements.

Public Input

This section summarizes the process for soliciting community input through the five Regional Services Center Citizens Advisory Boards (CABs) and provides demographic data over time for the five regions of the County.

Fiscal Policy

This section provides a description of the tenets of the County Executive's recommended fiscal policy, including the various types of funding used to support CIP projects, along with a discussion of debt capacity. It describes the policies of Montgomery County Government with respect to the Capital Improvements Program (CIP) which focuses on the acquisition, construction, and renovation of public facilities and on the funding of such activities, with special attention to both long-term borrowing, and increasingly, short-term debt.

Department/Agency Budgets

Sections 7-1 through 36-1 contain Executive program and agency budget summaries for all projects within the recommended six-year program, including a Project Description Form (PDF) for each project. The contents of these sections are described in the Department/Agency Budget Presentations section below.

Municipalities

This section provides information on other local municipal governments within Montgomery County, including information on budgeting by the City of Gaithersburg, City of Rockville, City of Takoma Park, and Town of Poolesville.

State of Maryland

This section provides a discussion of how the State supports the County's CIP, including new and on-going projects in the areas of education, transportation, health & human services, culture and recreation, public safety, and stormwater management.

Budget Summary Schedules

The Countywide Interagency Summaries provide integrated expenditure and funding data for County government program categories and all other agencies.

Glossary

A glossary of budget and other technical terms and acronyms commonly used in the CIP is provided for the reader.

Index of Capital Projects

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

DEPARTMENT/AGENCY BUDGET PRESENTATIONS

The following pertains to sections 7-1 through 36-1. These sections contain Budget Summary Schedules, Program Narratives, and a Project Description Form (PDF) for each active or changed project by program category and subcategory. Some sections may contain additional tables, charts, and maps.

Program Narrative

The narrative preceding the individual PDFs for each program or agency is organized into the following sections: Description and Objectives; Highlights; Program Contacts; Capital Program Review; and Statutory Authority (for non-County government agencies). Other relevant topics to the program or agency, as well as charts, may be included as appropriate.

If the narrative describes the program of an agency not managed by the County Executive (e.g., schools, college, and parks), the discussion highlights both the Agency's request and the Executive's recommendations with regard to that request, and issues affecting the program as a whole. The narrative is, in all cases, the product of the Executive Branch.

Program Description and Objectives

This section provides information useful in understanding what types of facilities are provided and how these relate to the delivery of programs and services. Overall, departmental or agency objectives which are relevant to the capital program are also presented.

Highlights

This section provides a list of major initiative changes, including new projects.

Program Contacts

This section provides names and telephone numbers of department contacts related to the program.

Capital Program Review

The capital program review provides a statement of the overall cost of the recommended six-year program and its relationship to the currently adopted six-year program; a discussion of the sources of funding for the program, including significant changes in funding from the currently adopted program; and a list of projects with changes in program direction and funding since the adoption of the previously approved CIP. Discussion of major changes in scope, timing, direction, or cost of existing (ongoing) projects is contained on the individual Project Description Form (PDF).

Statutory Authority

The statutory authority is provided in agency sections and contains information on the principal Local, State, and Federal statutes, regulations, and other guidelines by which an agency is established and under which it operates.

Project Description Form (PDF)

Project Description Forms (PDFs) for every proposed capital project with expenditures in the six-year period follow the Program Narratives for Montgomery County Government, the Housing Opportunities Commission (HOC), and Revenue Authority. For Montgomery County Public Schools (MCPS), Maryland-National Capital Park and Planning Commission (M-NCPPC), Montgomery College, and WSSC Water, PDFs are only included when the Executive recommendation differs from the agency request. Each of these PDFs is preceded by an Executive Recommendation Brief summarizing the changes, as the Executive does not change the actual agency-submitted PDFs without agency concurrence.

The 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 encumbrances; 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 exception of actual and estimated expenditures prior to the six-year period.

Most of the columns in the PDF represent information on project expenditures or cash outlays for a project. The expenditure schedule is 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

Summary Schedules are provided for expenditure, funding, and appropriation data for Montgomery County Government and all other agencies. In addition, a schedule is included containing capital projects that are fully completed (e.g. Closeout Projects).

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. In addition, the latest approved PDF can be found in the Master List of Most Current CIP Projects on the County's website at <https://apps.montgomerycountymd.gov/BASISCAPITAL/Common/ProjectMeta.aspx?ID=0&TYPE=PROJ>