

FY26 OLO Work Program

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Project #1

Active Employee Group Insurance Cost Drivers

Principal Agencies: Montgomery County Government (MCG), Montgomery County Public Schools (MCPS)

In recent years, employer group insurance costs incurred by the County Government and Montgomery County Public Schools (MCPS) have increased at a higher annual growth rate than overall employee personnel costs. The County Council directs the Office of Legislative Oversight to prepare a report that describes the factors that have contributed to group insurance cost increases.

For this report, OLO will collect data on annual tax supported active employee group insurance costs over the past ten to fifteen years. To the extent possible, OLO will disaggregate group insurance costs for each year in the study period by major categories (medical claims, prescription drugs, other). In this report, OLO will compare County Government and MCPS group insurance cost trends with:

- The growth rate of overall tax supported operating budget costs;
- The growth rate of other personnel costs (pay, retirement benefits);
- The inflation rate for medical care; and
- The growth rate of employee group insurance costs.

This report will provide a summary of changes in County policies and practices (e.g., benefit levels, cost share, HMO incentives) that have directly affected group insurance costs during the study period. In addition, the report will discuss group insurance cost containment initiatives (e.g. wellness programs, disease management programs, health risk assessments) undertaken during the study period with an assessment of the extent to which these initiatives affected agency costs.

OLO will report on the percentage of agency employees who enroll in group insurance benefits during the study period as well as the percentage of covered agency employees who enroll in employee only, employee +1, and family group insurance coverage during the study period.

OLO will interview agency group insurance program managers to identify major cost drivers over the study period. OLO will conduct a literature review on (a) major group insurance cost drivers in the United States and (b) the effectiveness of group insurance cost containment practices.

Finally, the report will compare the advantages and disadvantages of an employer self-insurance model and a fixed premium insurance model.

Project #2

A Review of Government Use of Artificial Intelligence (AI)

Principal Agency: MCG

Local governments are increasingly exploring the use of artificial intelligence (AI) to improve service delivery, enhance operational efficiency, and better meet the evolving needs of their communities. AI can help automate routine tasks—such as processing permit applications or responding to resident inquiries. It also has the potential to engage in more responsive and data-driven decision-making by identifying patterns and trends in areas like public health, emergency response, and infrastructure maintenance. At the same time, many jurisdictions are recognizing the importance of establishing ethical guidelines, equity safeguards, and public trust frameworks to ensure AI is used responsibly and transparently.

The Council would like more information on how other local governments are incorporating AI into their work processes. This OLO report will describe examples of local government use of AI in areas such as:

- Public service delivery;
- Permitting, licensing, and inspections;
- Public engagement and communications;
- Climate and environment; and
- Budgeting and financial management.

OLO will also describe examples where Montgomery County has begun to introduce AI into its work processes, such as its development of Monty 2.0, the County's 311 chat bot.

Project #3

Review of Management and Operation of Montgomery County Airpark

Principal Agency: Montgomery County Revenue Authority

In 2022, OLO released Report 2022-2, *The Montgomery County Airpark: Regulatory Framework and Community Impacts*. In June 2025, the Airpark Community Advisory Committee released its first annual report to the County Executive, County Council, and Revenue Authority that raised questions about the current operation and oversight of the Airpark by the Montgomery County Revenue Authority (MCRA) and by MCRA's Master Lease tenant that manages the Airpark, DC Metro.

The Council would like to better understand industry practices in the management of municipal airparks. This OLO report will look at the governance structure and management practices of other municipal airparks, (including, if relevant, those in Frederick, MD, Leesburg, VA, and Montgomery County, PA). The report will also examine whether the current governance, management, and operations practices at the Airpark meet the County's current needs.

Project #4

Centralization of Costs in the County Government

Principal Agency: MCG

Many local jurisdictions centralize internal government functions to achieve better efficiency, increase transparency, and increase control over spending, including functions such as IT services (including data collection and management), human resources, procurement and communications. In 2007, the Council asked OLO to create an inventory describing the division of roles and responsibilities for implementing internal service functions between centralized departments and other departments with the goal of using the inventory to further examine service functions in greater detail. OLO Report 2007-10, *Inventory of Internal Service Functions Performed by Five Montgomery County Departments*, found a combination of centralized, decentralized, and share administrative structures.

In its role in overseeing the County Government's operating and CIP budgets, the Council is interested in examining ways the County can operate more efficiently and effectively. Similar to OLO Report 2007-10, the Council would like OLO to generate a report describing the processes used to implement internal services by and across County departments. The Council anticipates this report can serve as a resource to better understand the County Government's implementation of internal service functions and provide a basis to identify potential opportunities for consolidation of service functions.

Project #5

Climate Change Mitigation and Adaptation Practices at the Local Level

Primary Agencies: MCG, Department of Environmental Protection

Climate change mitigation refers to actions to reduce greenhouse gases to limit future climate change while climate change adaptation refers to actions that reduce vulnerability to current and future impacts of climate change. Many jurisdictions have adopted both climate mitigation and adaptation practices to reduce climate change risk and build resilience at the local level.

The OLO report will describe best practices related to climate mitigation and adaptation that could address the County's climate risks, as identified in the Climate Action Plan. The report will also identify mitigation and adaptation actions the County has already taken and is planning to take.

Project #6

Comparative Data and Information on Economic Development Incentive Packages in Montgomery County and Other Local Jurisdictions

Principal Agencies: Montgomery County Economic Development Corporation and other regional jurisdictions

Local jurisdictions establish economic development programs to strengthen their local economies, create jobs, and improve residents' quality of life with the goal of attracting and retaining businesses, supporting entrepreneurship, and encouraging local investment. Economic development programs may seek to expand the local tax base, revitalize underutilized areas, and promote inclusive prosperity by supporting small businesses, workforce development, and equitable access to opportunity.

The Council is interested in information and data on the economic development incentive packages that have included County funding that have been issued in Montgomery County since 2018. The Council would also like similar comparative data and information on economic development incentive packages that other local jurisdictions have issued since 2018. The report will include information on whether and how the jurisdictions monitor outputs from incentive packages, whether funding recipients are meeting targets/goals and to the extent possible, will summarize available data.

Project #7

County Government Community Engagement for Historically Unidentified Communities

Principal Agency: MCG

The Council is interested in ensuring that all residents have the opportunity to participate in County Government processes and offer input. Since the COVID-19 pandemic, strategies used by communications teams in the County Government to reach residents have shifted dramatically. This report will build on OLO Report 2024-8, *Community Engagement for Racial Equity and Social Justice*, which provided an overview of community engagement in County Government and how the County's efforts align with best practices for equitable community engagement.

This OLO report will attempt to identify communities in Montgomery County that are not traditionally reached by current County Government outreach strategies. OLO will investigate whether these communities receive information about County Government resources from sources other than the County Government. OLO will also attempt to identify opportunities for the County Government and the communities to engage directly based on the wants and needs of the specific communities.

Project #8

Continuation of Research on Availability of Outpatient and Inpatient Youth Behavioral Health Care in the County

Principal Agencies: MCG, MCPS, Montgomery College, Community providers

This series of reports will continue to provide the Council with information on the availability of youth behavioral health services in Montgomery County as requested in OLO's FY25 work plan. OLO released the first report in this series in June 2025 – OLO Report 2025-9, *Montgomery County Youth Behavioral Health, Part I: Background*.

This year, OLO will write a series of reports that describe outpatient youth behavioral health services available:

- In Montgomery County Public Schools;
- At Montgomery College;
- Through the County Department of Health and Human Services; and
- Through private providers in the County.

OLO's reports will also describe inpatient youth behavioral health services available in the County.

Project #9

A Review of DPS Projects

Principal Agency: MCG

Residents commonly reach out to Councilmember offices for help when they have problems with government services or processes. Among other things, Councilmembers often hear about difficulties with processes in the County's Department of Permitting Services (DPS) including complaints of seemingly "excessive" time required to move through some permitting processes and projects that seem to require an "excessive" number of permits.

The Council would like to better understand the underlying basis for some permitting complaints with the goal of potentially identifying opportunities for improvement. OLO will work with Councilmembers to identify permitting projects for examination, with a focus on types of projects that generate frequent complaints to Councilmember offices.

For permitting projects identified, OLO will examine the processes and outcomes of the project with the goal of understanding the project timeline and potentially identifying pressure points in the system. Among other things, OLO:

- Will examine the underlying laws and regulations associated with each project;
- Map out the timeline associated with each project;
- Interview project participants to understand the workflow of each project; and
- Compare the County's laws/regulations/processes associated with each project to those in other jurisdictions to identify opportunities for improvement.

Project #10

Examination of a County Government Hiring Preference for County Residents for Some County Government Positions

Principal Agency: MCG

Many local jurisdictions give a hiring preference to job applicants who live in the jurisdiction. Advocates for these policies say these preferences strengthen the local economy, promote equitable access to public employment, and ensure that employment opportunities benefit residents who contribute to the local tax base.

The Council would like to better understand the potential costs and benefits of providing a hiring preference for job applicants who live in Montgomery County, particularly for managerial positions. This OLO report will summarize data on the residency of managers in County Government positions and describe the possible implications for adopting a hiring preference in the County.

Project #11

An Examination of Publicly Funded and Subsidized Housing Programs and Production in the Region

Principal Agencies: MCG and other local jurisdictions

Montgomery County uses a variety of approaches to support the production and preservation of affordable housing, including inclusionary zoning policies, direct subsidies, public land, and financing tools. At the same time, other local jurisdictions in the region use both similar and different approaches to develop and maintain affordable housing. The Council is interested in information on different types of publicly funded and subsidized approaches to affordable housing in the region.

This report will:

- Summarize the current affordable housing goals established by local jurisdictions in the region for different categories of affordable housing (e.g., housing for families with incomes less than 30% of area median income (AMI), for families with incomes between 31-50% of AMI, etc.);
- Briefly describe the approaches and programs that Montgomery County uses to attain and maintain affordable housing;
- Describe affordable housing approaches and programs in other local jurisdictions around the region and the United States that differ from those in Montgomery County; and
- Compile data from regional jurisdictions on the amount of affordable housing produced or maintained in each jurisdiction in the past decade and the types of programs used to produce the housing.

Project #12

Examination of Successful Local Government Programs to Support and Retain Small Businesses

Principal Agency: MCG

Most businesses in Montgomery County are small businesses, with almost 90% having fewer than 10 employees and 95% with fewer than 50 employees. Local jurisdictions employ various strategies to promote and retain small businesses such as affordable commercial space initiatives, partnerships with local banks and institutions for microloans, and streamlined permitting and licensing flexibility.

The Council is interested in better understanding what other jurisdictions do to successfully promote and retain small businesses. This OLO report will provide a brief overview of programs, policies, and incentives currently available to Montgomery County small businesses. It will also examine successful programs to support and retain small businesses in other jurisdictions that may include:

- Financial incentives and support (including support for angel investing);
- Infrastructure and zoning support;
- Regulatory and policy reforms; and
- Community and ecosystem building.

Project #13

MCPD Alcohol Initiatives

Principal Agency: Montgomery County Police Department (MCPD)

MCPD's Alcohol Initiatives Unit coordinates enforcement initiatives, or task forces, with partner agencies during periods of the year that are historically associated with increased impaired driving. Partner agencies include the Montgomery County Sheriff's Office, Maryland-National Capital Park Police, Rockville City Police, Maryland State Police and Maryland Transportation Authority Police.

MCPD has coordinated task forces during prom season, graduation events and holidays. Task force officers conduct coordinated traffic enforcement activities focused on detecting alcohol-related offenses.

The Council has requested this OLO study to better understand the scope of MCPD's Alcohol Initiatives and to gather data on task force enforcement efforts. In particular, this study will present data on:

- Numbers of traffic stops, citations, warnings and SEROs by the race and ethnicity of the drivers;
- Traffic citations and warnings by the section of the Maryland State Code that was cited; and
- Geographical locations associated with traffic stops conducted by task force officers.

Project #14

MCPS Student Outmigration

Principal Agency: MCPS

In 2024, OLO released a report on outmigration trends in Montgomery County. Councilmembers are similarly interested in better understanding where County high school graduates go following graduation – whether they stay in or leave the County. OLO will review available data to track MCPS graduates' paths following graduation and will seek to identify patterns or trends in the data.

Project #15

Outcomes from Development Incentives and Regulatory Relief

Principal Agencies: MCG, Maryland-National Capital Park and Planning Commission (M-NCPPC)

In its FY25 work program, OLO was assigned a project to provide an in-depth summary of the historical use of County-offered tax breaks including data on the “take up” rate – the percentage of people/businesses eligible for a tax break that actually use it. The Council is similarly interested in understanding the impact of actions taken by the Council that provide regulatory relief or incentives to support development. Examples of actions include Zoning Text Amendments (ZTAs), changes to the law (e.g., PILOT program), etc.

In this report, OLO will identify relevant changes the Council has adopted since the beginning of 2014 that provide regulatory relief or incentives to support development. To the extent possible, OLO will identify projects that have been built or that currently are in the planning and development pipeline that benefited from the regulatory relief or incentives and the benefits received.

Project #16

Reserving Public Space Policies

Principal Agencies: MCG, MCPS, M-NCPPC

Those requesting to reserve public space in the County such as schools, government facilities, and parks can do so through the online ActiveMONTGOMERY system. ActiveMONTGOMERY is both a registration system that allows customers to register for programs offered by Montgomery Parks (Parks) and Montgomery County's Department of Recreation (Recreation) and a facility reservation system that allows customers to rent space from County Government, Montgomery County Public Schools (MCPS), and Parks facilities.

However, each agency has their own policies on the use of their facilities and there are different guidelines, rules, and restrictions on how the public can use facilities based on what agency owns the facility and the facility type (e.g., field, classroom, auditorium, gymnasium). This can potentially make it confusing for users reserving the same facility type among different agencies using ActiveMONTGOMERY.

The County Council is interested in a better understanding of the facility reservation policies for each agency and what areas can be aligned or streamlined across agencies for easier use and understanding for customers making facility reservations.

Project #17

Retirement and Retiree Health Benefit Trust Governance

Principal Agency: MCG

Section 33-59 of the County Code establishes the Board of Investment Trustees (BIT). As stipulated in the County Code, the Board of Investment Trustees is responsible for the management of the assets of the County Governments' Employees' Retirement System.

Section 33-160 of the County Code establishes the Consolidated Retiree Health Benefits Trust Board of Trustees (CRHBT Board). As stipulated in the County Code, the Consolidated Retiree Health Trust Board of Trustees is responsible for the management of the assets of the Consolidated Retiree Health Benefits Trust serving retired employees of County Government, Montgomery County Public Schools, and Montgomery College.

The Executive Director of the Montgomery County Employee Retirement Plans (MCERP) oversees professional staff who manage the day-to-day operations of the Employees' Retirement System and the Consolidated Retiree Health Benefits Trust. The MCERP Executive Director reports to the County's Chief Administrative Officer.

The County Council supports a periodic review of the governance structures for County services and operations. As such the Council directs the Office of Legislative Oversight (OLO) to conduct a review of the current governance structures for County retirement and retiree health plans. The report should include, but is not limited to, the following:

- A review of existing reports and analysis from consultants, MCERP staff, and Executive Branch staff related to governance structure issues.
- A summary of governance best practices for retirement and retiree health benefit plans, with a focus on plans of similar size and with strong long-term investment performance.
- A discussion of the comparative advantages and disadvantages to different governance models.
- Identification of issues that the County Council should consider related to potential governance structure changes.

Project #18

Review of Data from MCPS-Based Health and Wellness Centers and Bridge to Wellness Programs

Principal Agencies: MCG, MCPS

Montgomery County Department of Health and Human Services operates School Based Health and Wellness Centers (SBHWC) in 10 MCPS elementary schools and six high schools. Centers located in elementary schools are called School Based Health Centers. Centers located in high schools are called School Based Wellness Centers. These centers provide medical health services, including preventative, sick care, and mental health services.

The 19 high schools that do not have a School Based Wellness Center have a Bridge to Wellness program that provides mental health, care management, and youth development services. Current capital budgets include funding for additional school wellness centers and for additional space in schools for mental health and positive youth development services.

The Council is interested in better understanding whether/how DHHS and/or MCPS track and use data from these programs to assess outcomes and to allocate resources for the programs. For this report, OLO will:

- Describe the assessment tools used in these programs to gather data and the types of data that are routinely tracked for youth who access services;
- Describe the processes used to determine which programs and resources are provided in which schools;
- Summarize available data from the programs; and
- Analyze the availability of services to youth through these programs.

Project #19

Review of MFD and LSBRP Programs in the Office of Procurement

Principal Agency: MCG

In 2014, OLO completed a report that reviewed the Minority-, Female- and Disabled-Owned Businesses (MFD) and Local Small Business Reserve Program (LSBRP) vendors within the Office of Procurement. The report recommended that the County expand outreach efforts for the advertisement of these programs and develop a set of follow-up procedures for all bid submissions.

This OLO report is a follow-up to that report. The Council has requested that OLO look at the Office of Procurement's outreach and promotion of the MFD and LSBRP programs, including what changes have been implemented since the release of the 2014 OLO report. This study will also describe how the Office of Procurement supports and provides services for MFD and local small businesses before, during and after the procurement process.

Project #20

Review of the Office of Procurement

Principal Agency: MCG

In 2016 OLO released Report 2017-3, *Mapping the Montgomery County Procurement Process*. The report included recommendations related to level of staffing, changes to procurement laws and processes and training. At that time, the Office of Procurement was converting many of its internal routing and compliance paper-based forms to electronic forms, was in the process of establishing a centralized dashboard portal and was implementing a new system to improve tracking of contractor compliance requirements. Then in 2020, the COVID-19 pandemic necessitated a huge shift in all government processes, including procurement.

The Council is interested in understanding the current state of procurement processes and procedures in County Government and how they are functioning. This OLO report will provide similar information to the 2016 OLO report. Among other things, this report will:

- Review current procurement processes and procedures;
- Describe the distribution of responsibilities between the Office of Procurement and using departments;
- Provide data on current processing times for solicitations; and
- Solicit feedback from staff in using departments on the state of current processes and procedures and opportunities for improvement.

Project #21

Successful Strategies from Other Jurisdictions to Increase Police Officer Recruitment

Principal Agency: MCPD

Significant attrition in the Montgomery County Police Department (MCPD) since 2019 has severely impacted MCPD's staffing levels and ballooned overtime costs. Council staff reported in March 2024 that the Montgomery County Police Department (MCPD) had lost 194 officers over the past five years and had a 14% vacancy rate for sworn officers, an 18% vacancy rate for professional staff, and a 43% vacancy rate in the 911 Emergency Communications Center (ECC). In December 2024, Council staff reported that MCPD had successfully recruited 11 sworn officers since March (1,112 filled positions in December 2024) and that an enhanced pension benefit effective January 2025 could result in a loss of 100 additional officers.

The Council would like information on successful programs that other jurisdictions have used in recent years to recruit new police officers. Preliminary research shows that departments around the country are using a variety of strategies to increase recruitment, including streamlining hiring processes, using targeted diversity outreach, providing temporary housing allowances and signing bonuses, and loosening appearance rules. The OLO report will describe successful police recruitment programs in other jurisdictions and identify recruitment strategies that could be adopted in Montgomery County.

Project #22

Two Decade Data Trends

Principal Agency: OLO

Montgomery County has undergone significant change over the past two decades. The County Council has asked OLO to prepare a report that presents data measuring demographic, economic, social, and community trends over the past two decades. More specifically, OLO will search federal, state, and County data repositories to identify County-specific data extending from the Year 2000 through the Year 2020 (and beyond as available). For this report, the Council directs OLO to focus its attention on presenting a large number of data sets covering a variety of indicators of demographic, economic, social, and community trends, but not to delve into an analysis of the factors that precipitated changes in trends.

Project #23

Youth Summer Employment Programs

Principal Agencies: MCG, County Agencies

Youth summer employment programs provide youth with paid work experience during the summer months. Research shows that programs enhance job readiness and increase academic achievement. These programs also provide young people with valuable work experience and opportunities to develop soft skills, responsibility, and financial literacy.

The Council would like OLO to provide an inventory of summer employment opportunities available to youth in Montgomery County through County Government and other County agencies. The Council would also like information on: (1) successful youth summer employment programs in other local jurisdictions, including the District of Columbia; (2) a short summary of research on the outcomes of youth summer employment programs; and (3) best practices for developing and implementing youth summer employment programs.

Project #24

Assignments as Needed

Agencies: All

The needs of Montgomery County residents are constantly changing and as such the Office of Legislative Oversight has left room in its Work Plan for supplementals as requested by Councilmembers when needed.

FY26 OLO Work Program - Projects Ongoing

Project #25

Climate Assessments

Principal Agency: MCG

Since January 1, 2023, the Office of Legislative Oversight is required to prepare a climate assessment for each new bill introduced by the Council. Per the requirements of Bill 3-22, the climate assessments evaluate the “potential positive or negative effects, if any, of the bill upon climate change,” which includes greenhouse gas emissions and community resilience.

Each assessment includes the following sections:

- Summary of the bill’s impact on the County’s contribution to addressing climate change, including impacts on greenhouse gas emissions and community resilience;
- Description of the bill;
- The sources of information, assumptions, and methodologies used;
- Quantitative or qualitative evaluations of the identified effects upon greenhouse gas emissions and community resilience; and
- Works cited.

Further, for bills that are anticipated to have a negative impact on the County’s contribution to addressing climate change, OLO is required to identify amendments or other recommendations that would reduce or eliminate any anticipated negative effects of a bill.

In FY26, OLO will continue producing a climate assessment for each new bill introduced by the Council.

Project #26

Tracking Economic Indicators following Adoption of 2017 Minimum Wage Law

Principal Agency: OLO

On November 7, 2017, the County Council passed Bill 28-17 (Sec. 27-20A) "Human Rights and Civil Liberties -- County Minimum Wage" which required that the minimum wage in Montgomery County for all employers reach \$15.00 by the year 2024. Additionally, the Bill required that the minimum wage increase with inflation unless the County Director of Finance determines that certain economic conditions have not been met.

To ensure that businesses in Montgomery County and the County economy as a whole are not adversely impacted by the County's minimum wage increases, Bill 28-17 also required that the Office of Legislative Oversight "provide to the Council, by January 31 of each year, a report containing data related to the implementation of the County minimum wage and the local economy." The Council did not specify the variables to be included in this annual report.

OLO Report 2019-1 (released January 15, 2019) identified and reported on 17 high-level economic indicators and compared the County with the performance of nine surrounding jurisdictions to serve as a benchmark for future years. The report offered guidance about how to interpret the meaning of changes in these indicators as related to the County's minimum wage law and described the relationship between the variables and other factors affecting the County's economy.

This report was last updated in January 2025. OLO will publish the next update in January 2026.

Project #27

Economic Impact Statements

Principal Agencies: All County-funded agencies

Since March 1, 2020, the Office of Legislative Oversight has been required to prepare an economic statement for each new bill introduced by the Council. Per the requirements of Bill 10-19, the economic impact statements evaluate the “costs and/or benefits to private organizations and individuals in the County attributable to a change in the law.”

Each statement includes the following sections:

- Summary of the bill’s impact on private organizations and residents in the County and its overall impact on the County economy;
- Description of the bill;
- Discussion on the sources of information, assumptions and methodologies used to arrive at the estimates and conclusions made in the analysis;
- Description of the variables that could affect the economic impact of the bill;
- Analysis of the costs and benefits of the bill for businesses and residents, focusing particularly on eight outcomes—workforce, taxation policy, property values, incomes, business operating costs, capital investment from the private sector, economic development, and competitiveness;
- Questions related to the economic impacts of the bill for Councilmembers to consider; and
- Works cited.

In FY26, OLO will continue producing an economic impact statement for each new bill introduced by the Council.

Project #28

Employee Compensation in the FY27 Operating Budget

Principle Agency: MCG

During Spring of 2026, the Office of Legislative (OLO) staff will team with Central Council staff to prepare analyses for Committee and Council worksessions on employee compensation matters in the FY27 operating budget. This project is similar to OLO's operating budget-related assignment in recent years.

Project #29

Management of the Council's Independent Audit Contracts

Principal Agency: MCG

Section 315 of the County Charter requires the Council to contract with a certified public accountant to perform an annual independent audit of the County Government's financial statements. The Council also contracts for the annual audit of the financial statements of the employee retirement plans and the Montgomery County Union Employees Deferred Compensation Plan.

Since 1991, the Council has assigned the Office of Legislative Oversight (OLO) the responsibility to act as the Council's contract administrator and provide support to the Council during the period of audit engagement. OLO carries out these responsibilities with oversight and guidance from the Council's Audit Committee. The Audit Committee consists of the members of the Government Operations and Fiscal Policy Committee (GO), with the Council President and Vice President serving as ex officio voting members.

The FY26 Independent Financial Audit NDA funds the independent audits of the FY25 financial statements issued by the County Government, the employee retirement plans, the consolidated retiree benefits trust, and the Montgomery County Union Employees Deferred Compensation Plan. FY26 is the second year of the Council's latest contract with SB & Company to provide audit services.

Project #30

Racial Equity and Social Justice Impact Statements for Bills

Principal Agency: MCG

In 2019, the County Council passed the Racial Equity and Social Justice Act requiring the Director of the Office of Legislative Oversight to complete Racial Equity and Social Justice Impact Statements (RESJIS) for all proposed legislation within 21 days of introduction. The RESJ Act also required OLO to develop a tool to apply a racial equity and social justice lens in the development and review of proposed legislation. OLO assumed these responsibilities on August 1, 2020. OLO will continue to produce RESJISs that assess the impact of proposed legislation on racial and social inequities impacting Black, Indigenous, and Other People of Color (BIPOC) and low-income communities in Montgomery County. When warranted, RESJISs will describe the intersection between the proposed policy and race, data on racial and social inequities, and proposed amendments for advancing racial equity and social justice.

Project #31

Racial Equity and Social Justice Impact Statements for Zoning Text Amendments

Principal Agency: Montgomery County Planning Board

In 2020, the County Council passed amendments to the Racial Equity and Social Justice Act requiring the Director of the Office of Legislative Oversight to complete Racial Equity and Social Justice Impact Statements (RESJIS) for all proposed zoning text amendments. Further, Bill 44-20 requires the completion of these RESJIS within 21 days of ZTA introduction and the development of an equity tool to conduct the RESJ ZTA impact assessments. OLO assumed these responsibilities on August 1, 2021.

Since September of 2021, OLO has been producing RESJIS on ZTA's that assess their anticipated impact on racial and social inequities impacting Black, Indigenous, and Other People of Color (BIPOC) and low-income communities in Montgomery County. When warranted, the RESJ ZTA impact statements will describe the intersection between the ZTA proposed and race, data on racial and social inequities, and proposed amendments for advancing racial equity and social justice.

Project #32

Revenue Estimating Group

Principal Agency: MCG

Bill 6-21, Finance - Revenue Estimating Group – Established, enacted by the County Council on March 16, 2021, amended the County Code to establish the Revenue Estimating Group. The duties of the Group include: regularly reviewing and analyzing revenue attainment; developing revenue forecasts; developing a methodology to forecast revenue; and providing quarterly reports on revenue projections to the County Executive and County Council. As stipulated in Bill 6-21, membership in the Revenue Estimating Group must include one or more representatives from the Office of Legislative Oversight (OLO). OLO staff will participate in the work of the Revenue Estimating Group as required by the County Code.

Project #33

Staff Support for the Council's Audit Function

Principal Agencies: All County-funded agencies

Council Resolution 16-826, adopted January 27, 2009, calls upon the Council's Government Operations and Fiscal Policy (GO) Committee "to continue to strengthen the Council's independent review and oversight of the County's financial reporting, management control, and audit activities." When performing these functions, the GO Committee meets as the Council's Audit Committee, with the Council President and Vice President serving as ex-officio voting members. The resolution requires the GO Committee to meet as the Council's Audit Committee at least four times a year.

Council Resolution 16-826 assigns the Office of Legislative Oversight the responsibility to coordinate staff support for the GO Committee when it meets as the Audit Committee. During FY26, the Committee is scheduled to receive regular updates from the Office of the Inspector General (OIG) and the Office of Internal Audit (OIA), discuss relevant OIG and/or OIA reports, submit an end-of-year report to the Council, receive a report from the County's external auditor on the results from the audit of the FY25 financial statements, and address other issues as needed.

As directed by the Council resolution, OLO will ensure that the Committee receives "assistance from the Council staff, the Office of the Inspector General, Executive Branch and other County agency staff, and contractors with appropriate expertise" in carrying out its "oversight of financial reporting and risk assessment."