



Capital Budget Process

INTRODUCTION

This section provides a brief introduction to the County government and the capital budget process. The purpose of this section is to acquaint the reader with the organization of this document and to familiarize the reader with the Capital Improvements Program (CIP) Budget document. A glossary of budget terms and concepts, including acronyms, is contained elsewhere in this publication.

THE BUDGET PROCESS

Authority

The Montgomery County Charter, approved by the voters in 1968 and implemented in 1970, provides for a County Council/Executive form of government. Under this form of government, the Executive develops and recommends budget proposals, and the Council then authorizes expenditures and sets property tax rates. The Charter also provides for an annual six-year Public Services Program (PSP), Operating Budget, and Capital Budget, and a biennial six-year Capital Improvements Program (CIP). These budgets and related fiscal and programmatic plans provide the basis for understanding, coordinating, and controlling County government programs and expenditures.

Requirements for submission of, and action on, County budgets are contained in Article 3 of the County Charter. Copies of the Charter are available at Council offices and can also be found by following the hypertext links on the County web site at <http://www.montgomerycountymd.gov/mcg/countycode.html>. State laws govern budgeting practices for Montgomery County Public Schools (MCPS), Montgomery College (MC), Maryland National Capital Park and Planning Commission (M-NCPPC), and Washington Suburban Sanitary Commission (WSSC), and provide for an annual CIP for WSSC.

Fiscal Year

The 12-month period used to account for revenues and expenditures in Montgomery County commences on July 1 of each year and ends on June 30 of the following year. A Budget Process Flowchart timeline appears later in the section, which displays the relationships between the Capital Budget/CIP, Operating Budget/PSP, and Growth Policy processes across the year.

Operating and Capital Budgets

Under the Charter (Section 303), the County Executive's Recommended Budget includes the Capital Improvements Program (CIP), published by January 15 in even-numbered calendar years; the Capital Budget, published annually by January 15; and the Public Services Program (PSP)/Operating Budget, published annually by March 15. The Charter was amended in 1996 to change the annual requirement for a CIP to a Capital Budget each year and a CIP for periods beginning in odd-numbered fiscal years.

The proposed budgets must identify all recommended expenditures and the revenues used to fund the budgets. For further information about the PSP/Operating Budget process, please refer to the Operating Budget Process section of the most recent County Executive's Recommended Public Services Program.

The Charter (Section 305) places restrictions on increases in annual budgets, excluding the operating budgets of non-tax supported Enterprise Funds, WSSC Water, the bi-county portion of the Maryland-National Capital Park and Planning Commission (M-NCPPC), and Washington Suburban Transit Commission (WSTC). The aggregate budget cannot grow more than the Consumer Price Index-Urban (CPI-U) for all urban consumers in the Washington-Metropolitan area from November to November without at

least six votes of the County Council.

Other sections of the Charter prohibit expenditure of County funds in excess of available unencumbered appropriations and the use of long-term debt to fund current operating expenses.

Spending Affordability Process

The spending affordability process for the Capital Improvements Program is required by Section 305 of the County Charter and Chapter 20 of the Montgomery County Code, and begins by September of each odd-numbered calendar year.

The County Charter was amended in 1990 to include a limit on the annual increase in property tax revenues. Real property tax revenues, with the exception of new construction and property whose zoning or use has changed, may not increase by more than the prior year revenues plus the percentage increase in the Washington area CPI-U unless seven Councilmembers vote to exceed that limit. In addition, the County Council must adopt annual spending affordability guidelines for both the operating and capital budgets which can only be exceeded prior to setting appropriations by an affirmative vote of seven Councilmembers for approval.

By the first Tuesday in October and after a public hearing, the County Council must set Spending Affordability Guidelines (SAG) for the bonds planned for issue (both general obligation and Park and Planning bonds) for years one and two of the six-year program and for the total six-year program. In adopting SAG, the Council considers, among other relevant factors:

- growth in the assessable base and estimated revenues from the property tax;
- other estimated revenues;
- Countywide debt capacity;
- relative tax burden on County taxpayers;
- the level of inflation and inflation trends;
- demographic trends, including population and education enrollment;
- commercial construction, housing, and other building activity; and
- employment levels.

By the first Tuesday in February, the Council may increase, by up to ten percent, or decrease the guidelines to reflect a significant change in conditions by a simple majority vote.

If the final Capital Improvements Program budget exceeds the guidelines then in effect, seven affirmative votes are required.

Citizens Advisory Board (CABs) Budget Forums

The Executive sponsors forums to give County residents an opportunity to provide their input on the County's Capital Budget and Capital Improvements Program priorities, have their voices heard, contribute ideas that could be used in the development of the budget, as well as learn about the County's capital budget and get answers to their questions.

Capital Budget/CIP Preparation and Executive Review

Departments and agencies prepare budget requests within guidelines established by the Executive (for the departments) and by law (for other government agencies). These are submitted on scheduled dates for analysis by the Office of Management and Budget (OMB) and are reviewed by the Executive during the period September - December. The review process culminates in final decisions and Executive recommendations in the budget document submitted to the Council by January 15.

Racial Equity & Social Justice

During the FY23 capital budget development season, racial equity was part of the discussion at the budget meetings with the Office of Management and Budget (OMB), departments, and the County Executive as recommendations were developed and before decisions

were made.

As part of the budget development season, the Office of Management and Budget and the Office of Racial Equity and Social Justice created a budget equity tool to assist departments in applying a racial equity and social justice lens to the process and bring conscious attention to racial inequities before decisions are made. Departments were asked to:

- explain the project's potential racial equity impacts;
- identify racial inequities in the County that were considered in the project request;
- explain how the racial inequities were considered, provide the data sources identified by the department (including quantitative and qualitative data);
- explain ways the project aims to address or reduce the identified inequities;
- identify community residents that will potentially benefit the most or potentially be burdened the most by the project proposal; and
- describe the potential disproportionate effects on communities of color and low-income communities as a result of the project and how those effects will be mitigated.

During the budget development season, the Office of Management and Budget carried out the following activities:

- prioritized projects serving the Washington Council of Government's Equity Emphasis Areas. These areas have high concentrations of residents with low-incomes and/or high concentrations of residents of color;
- sought to limit negative impacts of any fiscal delays or reductions on projects serving Equity Emphasis Areas;
- considered how departments determine what subprojects are chosen for ongoing level of effort projects and how racial equity could be incorporated into those decision-making processes;
- considered what population demographics tend to be served by different types of facilities when that data exists; and
- used mapping tools to analyze some of the issues above.

The Office of Racial Equity and Social Justice will continue its forward momentum in the following activities:

- perform an equity assessment to identify policies that do not advance equity;
- train all Montgomery County employees on racial equity and social justice;
- guide County departments to examine policies, procedures, and practices to determine if they create or exacerbate racial disparities in the County; and
- develop metrics to measure the success of County government programs, short-term and long-term goals.

Climate Change

During the FY23 capital budget development season, climate change was part of the discussion at the budget meetings with the Office of Management and Budget (OMB), the County's Climate Change Officer, the Department of Environmental Protection, departments, and the County Executive as recommendations were developed and before decisions were made.

As part of the budget development season, the Office of Management and Budget., the County's Climate Change Officer, and the Department of Environmental Protection provided assistance to departments in applying a climate change lens to the process to bring conscious attention to climate change before budget decisions are made. Departments were asked to include the following in their budget submission:

- indicate the projects' impact on greenhouse gas emissions;
- identify how the project will increase the use or generation of renewable energy;
- identify aspects of the project that will help the County withstand future impacts of climate change (e.g., high heat days, severe

storms, flooding, and high winds);

- indicate if the project is pursuing or has earned a green building certification (e.g., International Green Construction Code (which includes a number of alternative compliance pathways, including LEED (Leadership, in Energy and Environmental Design); NDGS (National Green Building Standard); PHIUS+ (Passive House Institute US); BREEAM (Building Research Establishment Environmental Assessment Method); or Green Globes; and
- identify its Climate Change Ambassador who will mobilize staff to green their department's day-to-day operations, build resiliency among vulnerable community members, and work as a team with other department Ambassadors to facilitate deep emission reductions across all departments.

Public Hearings

Citizen participation is essential to a fair and effective budget process. Many citizens and advisory groups work with specific departments to ensure that their concerns are addressed in departmental requests. The County Charter requires the Council to hold a public hearing not earlier than 21 days after receipt of the budget from the Executive. For further information and dates of the Council's public hearings on the County Executive's Recommended Capital Budget/CIP, contact the Legislative Information Office at 240.777.7900. Hearings are held in the Council Hearing Room of the Stella B. Werner Council Office Building, unless otherwise specified.

Public hearings are advertised in County newspapers. Speakers must register with the Council Office to testify at the public hearings (www.montgomerycountymd.gov/council). Persons wishing to testify should call the Council Office to register at 240.777.7803. If it is not possible to testify in person at the hearings, written, audio, or video testimony is acceptable and can be submitted online.

Council Budget Review

After receiving input from the public, the Council begins its review of the Executive's Recommended Capital Budget/CIP. Each category area and agency program is reviewed by a designated Council committee. Agency and OMB representatives meet with these committees to provide information and clarification concerning the recommended budget and six-year plan for each project. In April and May, the full Council meets in regular session, reviews the recommendations of its Committees, and takes final action on each project.

Operating and Capital Budget Approval

The Charter requires that the Council approve and make appropriations annually for the operating and capital budgets by June 1. In even-numbered calendar years, the Council also approves a six-year Capital Improvements Program. Prior to June 30, the Council must set the property tax levies necessary to finance the budgets.

Amending the Approved Operating and Capital Budgets

The operating and capital budgets may be amended at any time after adoption by the Council. The following terms are included in the glossary contained elsewhere in this document:

Supplemental appropriations are recommended by the County Executive, specify the source of funds to finance the additional expenditures, and generally occur after January 1 of the fiscal year. Supplemental appropriations that comply with, avail the County of, or put into effect the provisions of Federal, State, or local legislation or regulations that are approved after January 1 requires a vote of five Councilmembers. Supplemental appropriations approved before January 1 of any fiscal year must be approved by an affirmative vote of six Councilmembers.

Special appropriations are recommended by either the County Executive or County Council and are used when it is necessary to meet an unforeseen emergency or disaster or act without delay in the public interest. The Council may approve a special appropriation after a public notice by news release, and each special appropriation must be approved by not less than six Councilmembers.

Transfers of appropriation, which do not exceed ten percent of the original County Council appropriation. For the Capital Improvements Program, Executive transfers of original appropriation may be accomplished by the County Executive, where transfers are within or between divisions of the same department, or they may be made within the same category of expenditures. The County

Council may accomplish transfers that are between departments or expenditure categories. No transfer shall be made between the operating and capital budget appropriation.

Other sections of the Charter provide for Executive veto or reduction of items in the budget approved by the Council and the accumulation of surplus revenues.

Amending the Approved CIP may be done by the County Council at any time for either new projects or changes to existing projects which require appropriation and meet one or more of the following criteria:

- Project leverages significant non-County sources of funds (for example, Federal aid for bridges, State aid for schools);
- Project is needed to comply with effects of a new law;
- Project is needed to address an *urgent* health or safety concern;
- Project is needed to address an *urgent* school capacity need (for example, adjustment to assure current project meets scheduled September opening or a new project for a newly identified need);
- Project offers the opportunity to achieve *significant* savings or cost avoidance or to generate *significant* additional revenue (for example, the bid has come in lower than budget, allowing funds to be redirected; operating budget savings are documented; fees collected will increase);
- Project is needed to keep transportation or school projects on approved growth policy schedule;
- Project supports *significant* economic development initiatives, which in turn will strengthen the fiscal capacity of the County government;
- Project offers a *significant* opportunity, which will be lost if not taken at this time;
- Project scope adjustment is needed on inter-jurisdictional projects due to changed conditions;
- Project is delayed for policy reasons;
- Project has validated extraordinary inflation (as seen in bids);
- Project must be amended for technical reasons (for example, to implement policy or recognize extraordinary cost increases);
- Project expenditures can be/must be delayed to provide fiscal capacity, given changes in conditions since the Approved CIP was adopted; and
- Project or subproject is proposed to increase: relatively by at least 10 percent and absolutely by at least \$1,000,000 from the last adopted CIP; or absolutely by at least \$2,000,000 from the last adopted CIP.

CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET

The CIP covers construction of all public buildings, roads, and other facilities planned by County public agencies over a six-year period. The CIP is an integrated presentation, including capital expenditure estimates, funding requirements, capital budget requests, and program data for all County departments and agencies. The capital budget includes required appropriation expenditures and funding for the forthcoming fiscal year, the first year of the six-year program. An estimate of required appropriations for the second year of the six-year program is also included.

In addition to these documents, the County publishes a growth policy to provide guidance to agencies of government and to citizens on matters concerning land use development; growth management; and related environmental, economic, and social issues. The growth policy serves as a major tool in managing the County's development, and as such, provides significant guidance in the preparation of the CIP and the commitment of resources in the six-year PSP.

WHY CAPITAL PROGRAMMING?

A coordinated program for the planning, implementation, and financing of public facilities and other physical infrastructure is essential to meet the needs of a County with diverse population and resources. "Capital improvements" are those which, because of expected

long-term usefulness, size, and cost, require large expenditures of capital funds usually programmed over more than one year and result in a durable capital asset. The largest single source of capital project financing is tax-exempt bonds. The bonds are issued as general obligations of the County, by a self-supporting agency, or as an obligation of the revenues supporting a specific project. The debt service on these bonds--the repayment of principal and interest over the life of the bonds--becomes one of the items in the annual operating budget and a factor in the annual tax rate. Also, the County's fiscal policy sets certain limits on the total amount of debt that can be incurred in order to maintain fiscal stability and the highest available quality rating for County bonds, thereby obtaining the lowest interest rate. It is, therefore, critical that the CIP be both cost-conscious and balanced over the six-year period so that the fiscal impact will not weigh too heavily in any single year.

The objectives of the CIP may be summarized as:

- To build those facilities required to support the County's PSP objectives.
- To support the physical development objectives incorporated in approved County plans, especially land use master plans as controlled by the County's General Plan, growth policy, and Adequate Public Facilities Ordinance.
- To assure the availability of public improvements to provide opportunities to accommodate and attract private development consistent with approved developmental objectives.
- To improve financial planning by comparing needs with resources, estimating future bond issues, plus debt service and other current revenue needs, and, thus, identifying future operating budget, tax rate, and debt capacity implications.
- To establish priorities among projects so that limited resources are used to the best advantage.
- To identify, as accurately as possible, the impacts of public facility decisions on future operating budgets, in terms of energy use, maintenance costs, and staffing requirements.
- To provide a concise, central source of information on all planned public construction for citizens, agencies, and other interest groups.
- To provide a basis for effective public participation in decisions related to public facilities and other physical improvements.

While the County's planning and programming process is established, the CIP is improved and refined from year to year in order to seek the most effective means of providing needed public facilities in a timely and fiscally-responsible manner.

CIP IMPACTS ON THE OPERATING BUDGET

The CIP impacts the operating budget in several ways:

Debt Service. The annual payment of principal and interest on general obligation bonds and other long-term debt used to finance roads, schools, and other major projects is included in the operating budget as a required expenditure.

Current Revenue Funding. Selected CIP projects are funded directly with County current revenues in order to avoid costs of borrowing. These amounts are included in the operating budget as specific transfers to individual projects within the capital projects fund.

Pay-As-You-Go (PAYGO) Financing. An additional amount may be included in the operating budget as a direct bond offset to reduce the amount of borrowing required for project financing.

Operating Budget Impacts. The construction of government buildings and facilities usually results in new annual costs for maintenance, utilities, and additional staffing required for facility management and operation. Whenever a new or expanded facility involves program expansion, as with new school buildings, libraries, or fire stations, the required staffing and equipment (principals, librarians, fire apparatus) represent additional operating budget expenditures. The Executive's Recommended CIP includes analysis of these operating budget impacts to aid in review and decisions relative to the timing of public facilities and to more clearly show what a new building or road will cost in addition to its construction costs and any required debt service.

Public Facilities Planning. Planning for capital improvements projects is tied to the County's continuing development and growth in population, numbers of households, and businesses. Land use master plans and sector plans for the County's geographic planning areas

anticipate needs for roads, schools, and other facilities required by new or changing population. Functional plans anticipate needs for government functions and services ranging from provision of water and sewerage to recycling and resource management, libraries, and fire and rescue services. Other studies assess future educational, health, and human services needs of the County. These plans are analyzed for likely new facilities or service delivery requirements and their potential operating costs which will eventually add to annual operating budgets. Each year, the County continues its efforts to improve the linkages between the CIP, the PSP, and County planning activities.

CIP CATEGORIES

One of the features of Montgomery County's capital programming is the classification of County government projects and other agency programs into the categories listed below. These categories classify the activities of local government on a functional basis which is closely related to the County's computerized accounting system. The published CIP documents are organized by categories for County government departments and by agency for organizations outside the Executive Branch departments.

The six-year PSP/Operating Budget also uses a similar category structure to describe functional operating services of the County government and other County agencies. With both the six-year PSP and CIP utilizing these categories as an overall organizational framework, relationships between public facilities and public services can be seen.

CIP Categories/Subcategories

General Government

- County Offices and Other Improvements
- Economic Development
- Other General Government
- Technology Services

Public Safety

- Correction and Rehabilitation
- Fire and Rescue Services
- Other Public Safety
- Police

Transportation

- Highway Maintenance
- Mass Transit/Wmata
- Parking
- Pedestrian Facilities/Bikeways
- Roads, Bridges, and Traffic Improvements

Recycling and Resource Management

- Recycling and Resource Management

WSSC Water

- Sewerage (Bi-County)

-
- Sewerage (Montgomery County)
 - Water (Bi-County)
 - Water (Montgomery County)

Health and Human Services

Culture and Recreation

- Public Libraries
- Recreation
- Golf Courses (Under Revenue Authority)
- Miscellaneous Revenue Authority Projects

Conservation of Natural Resources

- Agricultural Land Preservation
- Storm Drains
- Stormwater Management
- Parks Acquisition (under M-NCPPC)
- Parks Development (under M-NCPPC)

Community Development and Housing

- Community Development
- Housing
- Housing - HOC

Education

- Countywide (MCPS)
- Individual Schools (MCPS)
- Higher Education (Montgomery College)

SPECIAL PROJECTS LEGISLATION

In November 1978, the County Charter was amended to require certain County funded special capital improvement projects to be individually authorized by law. The County Executive and County Council have fulfilled this obligation each year, affording citizens of Montgomery County greater opportunity to participate in the capital budget process and to petition projects to referendum at the next scheduled election.

Section 302 of the County Charter and Section 20-1 of the County Code require that all capital improvement projects which meet any of the following criteria be individually authorized by law: all capital projects, except those excluded by law, which are in excess of the annually revised cost criterion; all capital projects which are determined by the County Council to possess unusual characteristics; or any capital project which is determined to be of sufficient public importance to warrant special legislation.

Section 20-1 of the County Code applies special capital improvement project requirements to all buildings, roads, utilities, parks, and related improvements which are proposed for development on a single, unified site, are identifiable as separate facilities, and meet one

of the three County Charter criteria described above.

The cost criterion used to determine whether a project needs special legislation is revised each year by Executive Order and reflects the annual change in the published composite cost index established by the U.S. Department of Commerce. The cost criterion applicable to projects in the FY23 Capital Budget and the FY23-28 Capital Improvements Program is \$20,350,000.

The Status of Special Capital Improvements Projects Legislation report in this chapter's appendices shows the capital improvement projects for which special authorization is requested and some projects that are not subject to authorization, but which exceed the cost limit.

Public hearings, as required by law for all legislation, will be conducted in the spring, and any special capital improvement authorization enacted by the County Council is valid for five years after the authorization becomes law. The Council may reauthorize a project before or after an existing authorization expires. An authorized project need not be reauthorized if a contract for construction of the project is executed before the authorization expires. These requirements do not apply to projects financed with Revenue Bonds.

GOVERNMENT STRUCTURE

Montgomery County includes several organizational components and joint ventures, including:

Montgomery County Government (MCG), which includes Executive departments (such as Recreation, Transportation, Police) and offices (such as County Attorney), the County Council's legislative offices and boards, the Circuit Court, and judicial offices;

Montgomery County Public Schools (MCPS), under the authority of the Board of Education (BOE);

Montgomery College (MC), the County's two-year community college, under the authority of its Board of Trustees;

Maryland-National Capital Park and Planning Commission (M-NCPPC), a bi-county agency which manages public parkland and provides land use planning, with administration shared with Prince George's County;

Washington Suburban Sanitary Commission (WSSC), a bi-county agency which provides water and sewer service to Montgomery and Prince George's Counties;

Housing Opportunities Commission (HOC), the County's public housing authority;

Montgomery County Revenue Authority, a public corporation for self-supporting enterprises of benefit to the County; and

Bethesda Urban Partnership, a not-for-profit organization, which executes contracts for the benefit of one of the primary Government's special taxing districts (Bethesda Urban District).

Along with M-NCPPC and WSSC Water, the following organizations are also considered joint ventures of the County: Washington Suburban Transit Commission (WSTC), Washington Metropolitan Area Transit Authority (WMATA), Metropolitan Washington Council of Governments (COG), and Northeast Maryland Waste Disposal Authority (NEMWDA).

An organization chart is included at the back of this section to help the reader understand the relationship between the Executive's Recommended Budget and the several government agencies in Montgomery County.

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

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- Mobility (works on smartphones, tablets and desktops)
 - American with Disabilities Act (ADA) Compliance
 - Instantly translatable into 90+ languages

For more, please visit the following web site:

montgomerycountymd.gov/openbudget

APPENDICES TO THIS SECTION

Status of Special Capital Improvements Projects Legislation

The table provides the status of Special Capital Improvements legislation for projects that exceed specific cost criteria described previously in this section.

Montgomery County Map

This map displays the major roads in the County, and the County's location in the State of Maryland.

Montgomery County Government Public Documents

This table contains a list of all budget-related public documents, including the approximate dates of publication and how they may be obtained.

Budget Process Flow Chart

This chart follows the Capital/CIP and Operating/PSP budget process from the start of the process in August to the final approval of the budgets in June for all agencies.

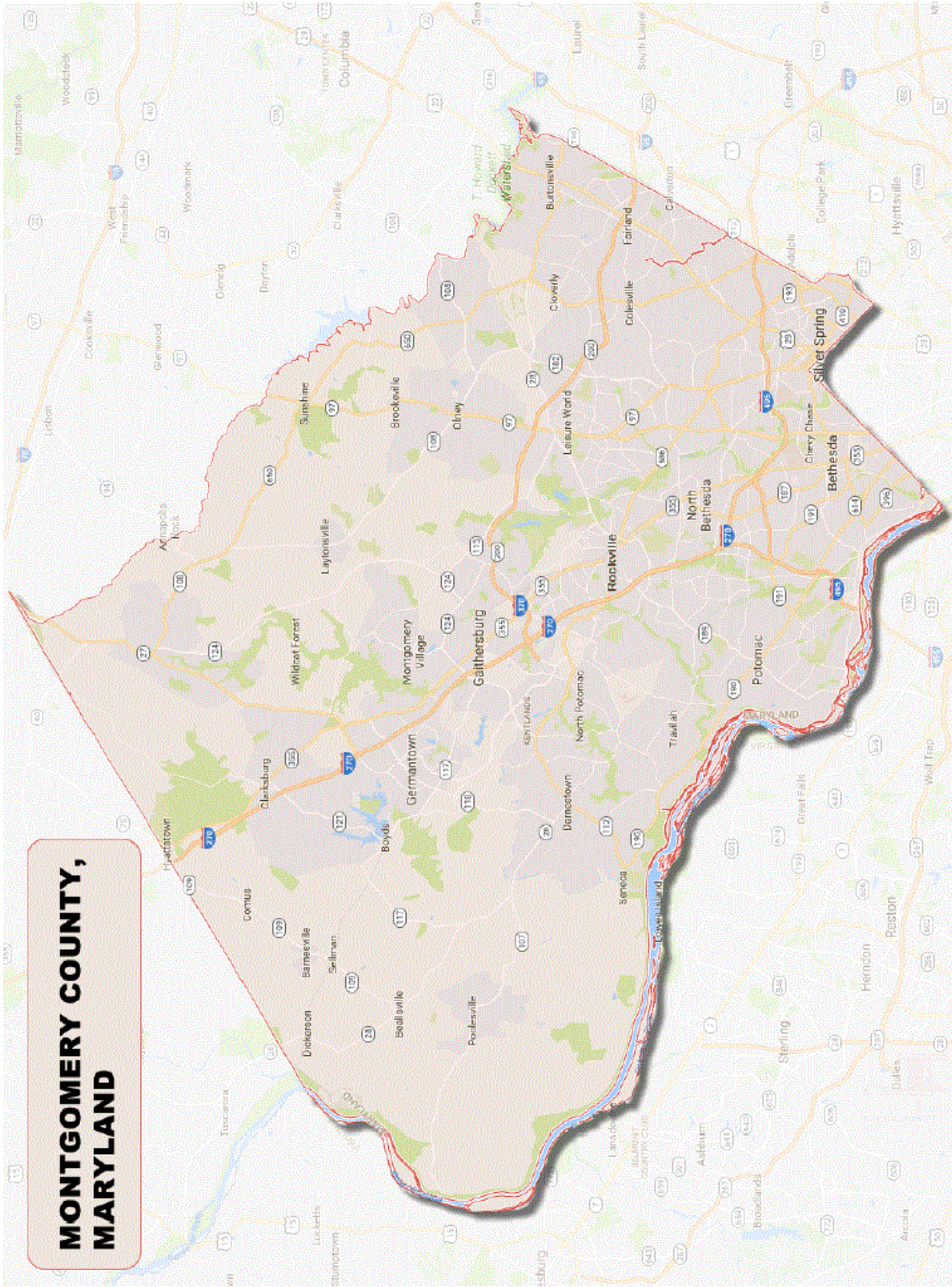
Montgomery County Functional Organization Chart

This chart displays the organizational structure of departments and agencies for the County government.

Status of Special Capital Improvements Program Legislation

Project Name (Project Number)	Total County Local Funds (000s)	Bill Number	Date	Current Status/Remarks
County Offices and Other Improvements				
Council Office Building Renovations (P010100)	49,744	27-15	07/06/15	
MCPS Bus Depot and Maintenance Relocation (P360903)	86,000			Required. Construction begins after FY28
Economic Development				
White Oak Science Gateway Redevelopment Project (P361701)	46,960			Not Required; Multiple Sites
Technology Services				
County Radio Life Cycle Replacement (P342301)	45,036			Not Required; Multiple Sites
Correction and Rehabilitation				
Criminal Justice Complex (P421100)	40,068			Required (FY26)
Fire/Rescue Service				
Clarksburg Fire Station (P450300)	32,031	22-18	05/25/06	Re-authorized in FY19
White Flint Fire Station 23 (P451502)	38,227			Required (FY24)
Police				
6th District Police Station (P470301)	31,907			Required (FY23)
Bridges				
Dorsey Mill Road Bridge (P501906)	34,020			Required (Construction begins after FY28)
Mass Transit (MCG)				
Bethesda Metro Station South Entrance (P500929)	130,202	31-14	06/17/14	Under Construction
Bus Rapid Transit: System Development (P501318)	32,375			Not Required; Multiple Sites
Purple Line (P501603)	53,612			Not Required; Multiple Sites
Pedestrian Facilities/Bikeways				
Bowie Mill Road Bikeway (P502108)	20,706			Required (FY26)
Falls Road Bikeway and Pedestrian Facility (P500905)	25,881			Required (Construction begins after FY28)
Forest Glen Passageway (P501911)	40,552			Required (FY26)
Goldsboro Road Sidewalk and Bikeway (P501917)	21,096			Required (FY27)
MacArthur Blvd Bikeway Improvements (P500718)	21,208			Not Required - Phased project
Metropolitan Branch Trail (P501110)	20,662	29-15	07/06/15	Under Construction
Seven Locks Bikeway and Safety Improvements (P501303)	26,760			Required (Construction begins after FY28)
Roads				

Project Name (Project Number)	Total County Local Funds (000s)	Bill Number	Date	Current Status/Remarks
Goshen Road South (P501107)	160,436		01/09/22	Required (Construction begins after FY28)
Observation Drive Extended (P501507)	115,593			Required (FY27)
White Flint District East: Transportation (P501204)	29,690			Not Required; Multiple Sites
White Flint District West: Transportation (P501116)	71,095			Not Required; Multiple Sites
White Flint West Workaround (P501506)	71,353			Not Required; Multiple Sites
Traffic Improvements				
White Oak Local Area Transportation Improvement Program (P501540)	101,400			Not Required. Multiple Sites.
Health and Human Services				
Child Care Renovations (P601901)	49,923			Not Required; Multiple Sites
Recreation				
Kennedy Shriver Aquatic Center Building Envelope Improvement (P721503)	32,644			Required (FY23)
South County Regional Recreation and Aquatic Center (P721701)	72,072	18-17	06/29/17	Under construction
Stormwater Management				
Misc Stream Valley Improvements (P807359)	20,754			Not Required; Multiple Sites
Recycling and Resource Management				
Gude Landfill Remediation (P801801)	61,746	16-19		Under construction



MONTGOMERY COUNTY PUBLIC DOCUMENTS

ANNUAL BUDGETS AND GROWTH POLICY INFORMATION

DATE	ITEM	AVAILABILITY
January 15th (odd calendar years)	COUNTY EXECUTIVE'S RECOMMENDED CAPITAL BUDGET AND CAPITAL IMPROVEMENTS PROGRAM (CIP) <i>County Executive's Transmittal; Introductory Sections; County Government Departments; HOC; Revenue Authority; MCPS; Montgomery College; M-NCPPC; WSSC</i>	www.montgomerycountymd.gov/omb Reference copies at public libraries Office of Management and Budget (240.777.2800)
January 15th (odd calendar years)	COUNTY EXECUTIVE'S RECOMMENDED CAPITAL BUDGET AND AMENDMENTS TO (PRIOR YEAR) CAPITAL IMPROVEMENTS PROGRAM <i>County Executive's Transmittal; Capital Budget; Amendments</i>	www.montgomerycountymd.gov/omb
March 15th	COUNTY EXECUTIVE'S RECOMMENDED OPERATING BUDGET AND PUBLIC SERVICES PROGRAM <i>County Executive's Transmittal; Financial Summaries; Legislative, Judicial, Executive Branch Departments; MCPS; Montgomery College; M-NCPPC; WSSC</i>	www.montgomerycountymd.gov/omb Reference copies at public libraries Office of Management and Budget (240.777.2800)
March 31st	FISCAL PLAN <i>Contains estimates of costs and revenues over the six-year planning period for all Montgomery County special and enterprise funds and many Agency funds.</i>	www.montgomerycountymd.gov/omb Office of Management and Budget (240.777.2800)
June 15th (odd calendar years)	PLANNING BOARD RECOMMENDED GROWTH POLICY - STAFF DRAFT	Reference copies from M-NCPPC (301.495.4610)
mid-July (even calendar years)	APPROVED OPERATING AND CAPITAL BUDGETS, AND APPROVED CAPITAL IMPROVEMENTS PROGRAM <i>PSP and CIP Appropriation and Approval Resolutions; Operating Budget, CIP and Capital Budget Summaries; Project Description Forms for County Government Programs, HOC, Revenue Authority, MCPS, Montgomery College, M-NCPPC, and WSSC</i>	www.montgomerycountymd.gov/omb Reference copies at public libraries Office of Management and Budget (240.777.2800)
mid-July (odd calendar years)	APPROVED OPERATING AND CAPITAL BUDGETS, AND APPROVED AMENDMENTS TO THE CAPITAL IMPROVEMENTS PROGRAM <i>PSP and CIP Appropriation and Approval Resolutions; Operating and Capital Budget Summaries; and selected Project Description Forms for County Government Programs, HOC, Revenue Authority, MCPS, Montgomery College, M-NCPPC, and WSSC</i>	Reference copies at public libraries Office of Management and Budget www.montgomerycountymd.gov/omb (240.777.2800)
August 1 (odd calendar years)	PLANNING BOARD RECOMMENDED GROWTH POLICY - FINAL DRAFT	Reference copies from M-NCPPC (301.495.4610)

ANNUAL FINANCIAL, ECONOMIC AND OTHER SOURCES OF INFORMATION

DATE	ITEM	AVAILABILITY
Late December	COMPREHENSIVE ANNUAL FINANCIAL REPORT	Reference copies at public libraries: Department of Finance (240.777.8822) www.montgomerycountymd.gov/finance (on limited basis)
Quarterly	ECONOMIC INDICATORS	Department of Finance (240.777.8866) www.montgomerycountymd.gov/finance
Monthly (To update the Economic Indicators Report)	ECONOMIC UPDATE	Department of Finance (240.777.8866) www.montgomerycountymd.gov/finance
Annually	ANNUAL INFORMATION STATEMENT	Department of Finance (240.777.8822) www.montgomerycountymd.gov/finance (on limited basis)
Available throughout the year	MONTGOMERY COUNTY HISTORICAL SOCIETY INFORMATION	Montgomery County Historical Society (301.340.2825) www.montgomeryhistory.org
Available throughout the year	MONTGOMERY COUNTY DEMOGRAPHIC INFORMATION	Maryland-National Capital Park and Planning Commission: Montgomery County Planning Board (301.650.5600) www.montgomeryplanning.org/research

CAPITAL BUDGET (ANNUAL) & CAPITAL IMPROVEMENTS PROGRAM (CIP) (FULL) PROCESS TIMELINE



**OPERATING BUDGET &
PUBLIC SERVICES PROGRAM
PROCESS TIMELINE**

JULY

Develop Funding Parameter Targets

SEPT/OCT

Issue Funding Parameter Targets
Operating Budget Forums

OCT / NOV

Operating Budget Submissions

DEC

Operating Spending Affordability
Guidelines Adopted by County Council

DEC - FEB

Office of Management and Budget Review
County Executive Review

MARCH 15



County Executive Transmits Recommended Operating Budget and Public Services Program to County Council

MAR - MAY

Council Review and Public Hearings
Council Final Action
Adopt Capital and Operating Budgets

JULY



Publish Approved Capital and Operating Budgets



Montgomery County, Maryland Functional Organization Chart

