



Non-Departmental Accounts

APPROVED FY27 BUDGET

\$382,802,790

FULL TIME EQUIVALENTS

46.79

MISSION STATEMENT

Non-Departmental Accounts (NDAs) contain expenditure items essential to the operation of the County government which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency. In FY27, 47 NDAs are funded.

BUDGET OVERVIEW

The total approved FY27 Operating Budget for the Non-Departmental Accounts is \$382,802,790, an increase of \$28,180,895 or 7.95 percent from the FY26 Approved Budget of \$354,621,895. Personnel Costs comprise 3.25 percent of the budget for 12 full-time position(s) and no part-time position(s), and a total of 46.79 FTEs. Total FTEs may include seasonal or temporary positions and may also reflect workforce charged to or from other departments or funds. Operating Expenses account for the remaining 96.75 percent of the FY27 budget.

PROGRAM CONTACTS

Contact Payne Tarkenton of the Office of Management and Budget at 240-777-2758 for more information regarding the operating budget for the Non-Departmental Accounts.

PROGRAM DESCRIPTIONS

☀ Arts and Humanities Council

This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCMC), the County's designated local arts agency. Taxpayer support of the AHCMC includes general operating grants to arts and humanities organizations; program grants to arts and humanities organizations not receiving general operating support; project grants to individuals, scholars, groups, or small organizations; technical assistance and other support services for individuals and other organizations in the County; matching funds for awardees designated to match private donations; and operating expenses for AHCMC. The County's contribution is implemented by a contract between the Department of Recreation and AHCMC.

Since 1976, AHCMC has been the County's designated local arts agency. The AHCMC, in partnership with the community, cultivates and supports excellence in the arts and humanities, expands access to cultural expression, and contributes to economic vitality in the region. AHCMC provides leadership that sustains arts and humanities organizations, artists and scholars, and

inspires participation in our County's cultural assets. Through its programs and services, AHCMC provides the infrastructure and support necessary to maintain a robust creative community that includes over 500 cultural organizations and 2,000 artists and scholars. AHCMC annually distributes grants to organizations and individuals to help fund enriching cultural activities in our County (www.creativemoco.com/grants/grants-awarded). AHCMC is headquartered in Silver Spring and receives support from the Maryland State Arts Council, corporations, organizations, and individuals.

Funding for maintenance of public art is allocated in the Public Arts Trust Capital Improvements Program (CIP) project.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	7,053,955	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	246,889	0.00
Reduce: Council Reconciliation List Action	(500,000)	0.00
FY27 Approved	6,800,844	0.00

BioHub Maryland at Montgomery County

BioHub Maryland at Montgomery County will be a state-of-the-art, multifunctional life sciences training facility, complementing existing training and education offered at Montgomery College and the Universities at Shady Grove, which will use the National Institute of Bioprocessing Research and Training (NIBRT) biopharmaceutical manufacturing training and research. This training will be used to provide individuals, including veterans and members of disadvantaged communities, with the skills and knowledge they need to enter the life sciences field, to upskill the current life sciences workforce to excel further in this sector. Life sciences is the largest high-tech industry in Montgomery County. Currently, there are more vacancies than job candidates. This training will help to fill a critical need for these employers.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	579,309	0.00
Increase Cost: FY27 Biohub Memorandum of Understanding	17,379	0.00
FY27 Approved	596,688	0.00

Boards, Committees and Commissions

The following budget supports boards, committees, and commissions, created by law or resolution, which serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	29,665	0.00
FY27 Approved	29,665	0.00

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four

years, within six months of the Council assuming office, for the purpose of reviewing the Charter for potential amendments. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted no later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	1,150	0.00
Decrease Cost: Operating Expenses During Off Cycle Year	(1,000)	0.00
FY27 Approved	150	0.00

☀ Children's Opportunity Alliance (COA)

Designated as Montgomery County's Early Care and Education Coordinating Entity on July 12, 2022, under Bill 42-21, the Children's Opportunity Alliance, formerly the Children's Opportunity Fund (COF), under the auspice of the Greater Washington Community Foundation (GWCF), was charged with building an equitable, high-quality, accessible, and sustainable early childhood system to support the well-being of children and families in the County. The COA is also charged with identifying and impacting systemic inequities and structurally violent practices, and structures that create access barriers for vulnerable, and racially and ethnically diverse populations. The COA's charge is supported and directed by a board comprised of parents/guardians, center-based providers, family childcare providers, employers, philanthropy, non-profit organizations, Montgomery College, the Universities at Shady Grove, and ex officio appointees from Montgomery County Public Schools, the Department of Health and Human Services, the Office of Management and Budget, and County Council.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	775,465	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	27,142	0.00
FY27 Approved	802,607	0.00

☀ Climate Change Planning

This NDA provides funding for the prioritization of greenhouse gas reduction strategies and the development of an implementation plan to meet the County's goal of an 80 percent reduction in greenhouse gas emissions by 2027 and a 100 percent reduction by 2035. Funding in this NDA can also be used to develop climate change adaptation strategies. Any excess appropriation available after the above work is completed may be used to fund other climate change-related initiatives.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	488,344	0.00
FY27 Approved	488,344	0.00

☀ Community Grants

This NDA targets needs not directly addressed by other departmental efforts, provides a space for innovative and experimental programs, addresses critical gaps in specific communities or sectors, and provides resources to support non-profit partners that cut across County government. Community needs do not always fit neatly into a single department's mission, often have complex multifaceted root causes, and require innovative and flexible solutions. Non-profit community organizations are critical to an

effective network of services and are often able to provide these services in a more cost-effective, culturally appropriate, and flexible way than County government. Community partners are also able to leverage community resources that may be unavailable to the County government.

Prior to FY21, County Executive and County Council community grants were listed in separate NDAs. During the pandemic, the County froze community grants funding as a way to provide continuity of funding to community grants recipients. During FY24, the Office of Grants Management facilitated a re-competition of all funding remaining within the Community Grants NDA with winners receiving multi-year awards. These reforms are the culmination of years of engagement between the non-profit community and County government. Re-competing programs within the Community Grants budget was an important step in reforming the grants process to be fairer, more equitable, and to address new and evolving community needs.

The \$11,264,805 within the Community Grants NDA will support:

- Continuing funding for Multi-Year Community Grants NDA Awards: \$5,473,391 will maintain current funding levels for all Community Grants through FY27.
- Legacy Renewals: \$4,410,479 will continue all FY26 Legacy Renewals grants through FY27.
- Nonprofit Strategic Plan Implementation Grants (formerly Nonprofit Technical Assistance and Management Support Grants): \$500,000 will be available to strengthen County non-profit organizations to implement their strategic plans in response to adverse Federal actions.
- Nonprofit Resiliency Centers (formerly Nonprofit Incubators): \$500,000 will continue to build the resiliency of beneficiary nonprofits so that they remain solvent and continue to provide programs and services in Montgomery County by providing sustained, innovative, accessible, and community-based developmental and shared services support for non-profit organizations with the potential to serve the County's most hard-to-reach and underserved communities.
- Three and a Half Percent Inflationary Increase for Non-Profit Partners: \$380,935 provides a three and a half percent increase to all continuing grants to non-profit partners funded through the Community Grants NDA.
- The Capital Budget Cost Sharing: MCG Project (CIP#720601) also includes \$1,000,000 for Arts Facility Capital Grants and \$2,000,000 for non-Arts Facility Capital Grants to match non-profit State capital awards.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	13,379,684	0.00
Decrease Cost: Reduce Funding for Additional Grant Opportunities in FY27	(1,000,000)	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	380,935	0.00
Reduce: FY24 Underserved Communities Projects Winners	(819,545)	0.00
Reduce: FY25 Community Grants Winners	(108,230)	0.00
Reduce: FY26 Legacy Renewals	(508,039)	0.00
Reduce: Nonprofit Resiliency Centers (formerly Nonprofit Incubators)	(30,000)	0.00
Reduce: Nonprofit Strategic Plan Implementation Grants (formerly Nonprofit Technical Assistance and Management Support Grants)	(30,000)	0.00
FY27 Approved	11,264,805	0.00

Compensation and Employee Benefit Adjustments

This NDA contains a General Fund appropriation and a non-tax appropriation, and provides funding for certain personnel costs related to adjustments in employee and retiree benefits; pay-for-performance awards for employees in the Management Leadership Service, Police Leadership Service, and non-represented employees; deferred compensation management; and unemployment insurance.

Non-Qualified Retirement Plan: This provides funding for that portion of a retiree's benefit payment that exceeds the Internal Revenue Code's §415 limits on payments from a qualified retirement plan. Payment of these benefits from the County's Employees' Retirement System (ERS) would jeopardize the qualified nature of the County's ERS. The amount in this NDA will vary based on future changes in the Consumer Price Index (CPI) affecting benefit payments, new retirees with a non-qualified level of benefits, and changes in Federal law governing the level of qualified benefits.

Deferred Compensation Management: These costs are for management expenses required for administration of the County's Deferred Compensation program. Management expenses include legal and consulting fees, office supplies, printing and postage, and County staff support.

Management Leadership Service Performance-Based Pay Awards: In FY99, the County implemented the Management Leadership Service (MLS), which includes high-level County employees with responsibility for developing and implementing policy and managing County programs and services. The MLS was formed for a number of reasons, including improving the quality and effectiveness of service delivery through management training, performance accountability, and appropriate compensation; providing organizational flexibility to respond to organizational needs; allowing managers to seek new challenges; and developing and encouraging a government-wide perspective among the County's managers. In FY19, the County implemented the Police Leadership Service (PLS) to include lieutenants and captains in the Department of Police. MLS employees are not eligible for service increments. Performance-based awards for MLS employees are funded in FY27.

Unemployment Insurance: The County is self-insured for unemployment claims resulting from separations of service. Unemployment insurance is managed by the Office of Human Resources through a third party administrator who advises the County and monitors claims experience.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	3,653,000	0.69
Increase Cost: FY26 Local Share of MCPS Pension Costs	19,857,624	0.00
Increase Cost: FY27 Proposed Local Share of MCPS Pension Costs	7,367,029	0.00
Increase Cost: FY27 Compensation Adjustment	3,253,700	0.00
Increase Cost: Local Share of MCPS Private Pre-Kindergarten Costs	1,227,627	0.00
Increase Cost: FY26 Local Share of Montgomery College Pension Costs	1,003,851	0.00
Increase Cost: FY27 Proposed Local Share of Montgomery College Pension Costs	526,025	0.00
Increase Cost: FY27 Compensation Adjustment	389,343	0.00
Increase Cost: Annualization of FY26 Compensation Increases	12,568	0.00
Decrease Cost: Collectively Bargained Changes to Pension and Retirement Adjustments	(444,856)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(22,323)	(0.05)
FY27 Approved	36,823,588	0.64

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a destination for meetings/conferences, student group travel, group tours, leisure travel, and amateur sports events. The CVB develops and distributes publications on points of interest to tourists, implements public information campaigns promoting tourism and event facilitation in Montgomery County, and attends trade shows and sales missions in target markets. The CVB also serves as a resource center assisting small and large hospitality businesses considering new product development and/or expansions. The CVB coordinates with the Maryland Office of Tourism Development (Visit Maryland), Maryland Film Office, Capital Region USA (CRUSA), TEAM Maryland, and national and regional events to promote tourism growth, and increase visitor spending and visitation in Montgomery County. The CVB manages the tourism marketing grant provided annually by the Maryland Tourism Development Board. The CVB operates on contract with the Department of Finance.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,330,606	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	81,571	0.00
FY27 Approved	2,412,177	0.00

Conference Center

The Conference Center NDA funds:

- a full-time position to manage the operational and fiscal oversight of the Conference Center complex;
- non-routine repairs, alterations, improvements, renewals, and replacements; and
- the designated reserve required by the management agreement with Marriott International, Inc.

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains. To ensure fiscal and operational accountability, a management audit is conducted every two years and the program budget is increased by \$50,000 during the year such audit is scheduled. Revenues consisting of net operating income from the Conference Center and land rent from the hotel are deposited into the general fund. Twenty percent of the County's net proceeds from Conference Center operations is retained for investment in marketing and facility improvements to increase Conference Center usage. All proposed investment expenditures are reviewed and approved by the Conference Center Management Committee.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	579,829	1.00
Increase Cost: FY27 Compensation Adjustment	8,290	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	2,206	0.00
FY27 Approved	590,325	1.00

Consolidated Retiree Health Benefit Trust - College

This NDA provides consolidated funding for Montgomery College's contribution to the Retiree Health Benefits Trust.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Consolidated Retiree Health Benefit Trust - MCPS

This NDA provides consolidated funding for Montgomery County Public Schools' contribution to the Retiree Health Benefits Trust.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	57,970,328	0.00
Increase Cost: Actuarial Valuation Adjustment	3,233,450	0.00
FY27 Approved	61,203,778	0.00

County Associations

This NDA funds Montgomery County membership dues to the National Association of Counties (NACo) and the Maryland Association of Counties (MACo).

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	76,533	0.00
FY27 Approved	76,533	0.00

Device Client Management

The Device Client Management (DCM) program oversees the annual replacement of personal computers (PCs); manages software patching, distribution, and enterprise anti-malware systems which collectively help to secure the County's technology infrastructure; and, includes funding for Enterprise office productivity software. The program provides general IT support directly to departments and employees through the County's IT Help Desk, which receives over 70,000 requests for service annually.

DCM is based on a best-practices approach to maintaining a modern and cost-effective computing environment.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	17,983,169	0.00
Increase Cost: Contract Increase to Support Information Technology Agreements	1,148,472	0.00
Reduce: Extend the Device Replacement Cycle	(400,000)	0.00
FY27 Approved	18,731,641	0.00

Early Care and Education

In March 2019, the County Executive and County Council launched the Early Care and Education Initiative, an interagency and stakeholder group with representatives from the Montgomery County Department of Health and Human Services (DHHS), Montgomery County Public Schools (MCPS), and Montgomery College to address the need for comprehensive support of quality early care and education opportunities in Montgomery County with a targeted and strategic focus on:

- Sustainability: provide new and ongoing resources to sustain partnerships and high-quality early childhood education

across types of child care providers;

- Access and Affordability: provide ease of access and affordable options for families with children ages 0-5;
- Alignment: create partnerships and alignment of services for ease and access for families of young children, early educators, and the public; and
- Expansion: expand the supply and options for high quality early education programs in multiple settings.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	15,651,050	16.00
Add: Move 23 Children from State Child Care Scholarship Waitlist to County Working Parents Assistance Program	500,000	0.00
Increase Cost: FY27 Compensation Adjustment	69,121	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	31,028	0.00
Shift: Existing Expense from Operating Expense to Personnel Cost to Reflect Addition of Seven Merit Staff Positions That Will Support the Early Care and Education Initiative	0	7.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	61,201	0.00
FY27 Approved	16,312,400	23.00

Future Federal/State/Other Grants

This NDA enables the County to implement new grant-funded programs up to \$200,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	20,000,000	0.00
FY27 Approved	20,000,000	0.00

Grants To Municipalities in Lieu Of Shares Tax

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) that had been received by the municipalities in FY68.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	28,020	0.00
FY27 Approved	28,020	0.00

Group Insurance Retirees

Group insurance is provided to retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987 are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an

active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987 are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987 are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum. The budget does not include employer contributions from participating outside agencies.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	45,963,359	0.00
Increase Cost: Restore Funding from One-Time Utilization of Other Post-Employment Benefits in FY26	13,538,000	0.00
Increase Cost: Additional Cost for Increased Claims Expense	2,207,556	0.00
Decrease Cost: Utilization of Other Post-Employment Benefits Trust Funds, per FY27 Valuation	(34,494,000)	0.00
FY27 Approved	27,214,915	0.00

Historical Activities

This NDA provides funding for the Historical Society to support the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	228,522	0.00
Enhance: One-Time Funding 250th Anniversary Project - The Black Resistance Oral History	15,000	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	7,998	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(50,000)	0.00
FY27 Approved	201,520	0.00

Homeowners' Association Road Maintenance Reimburse

This NDA provides a partial reimbursement to homeowners' associations (HOAs) for their maintenance of certain privately-owned roadways. The payment is currently restricted to through roadways, accessible to the public, which are one-quarter mile or longer and which provide vehicular access to more than four dwelling units. In FY97, an Executive Regulation was enacted allowing homeowners' associations to request that their roadways be deemed "private maintenance roads." This designation qualifies the HOAs for State reimbursement of their roadway maintenance costs. The County annually submits to the State its estimate of reimbursable miles, including those accepted as private maintenance roads. The State then reimburses the County and, subsequently, the County forwards the funds to HOAs.

FY27 Approved Changes	Expenditures	FTEs
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FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	62,089	0.00
FY27 Approved	62,089	0.00

Housing Opportunities Commission

The Housing Opportunities Commission of Montgomery County (HOC) is a public body organized under Division II of the Housing and Community Development Article of the Annotated Code of Maryland, commonly known as the Housing Authorities Law. The Commission acts as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	9,159,168	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	378,371	0.00
FY27 Approved	9,537,539	0.00

Inauguration and Transition

The Montgomery County Charter provides for the quadrennial election of a County Executive and County Council. This NDA provides for a ceremony and smooth transition of the County Executive and County Council every four years.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
Increase Cost: Inauguration and Transition Budget	150,000	0.00
FY27 Approved	150,000	0.00

Incubator Programs

This NDA provides for facility lease payments, portfolio management services, and program funding for the County's Business Innovation Network (BIN) facilities. The BIN consists of four physical locations: the Silver Spring Innovation Center on Georgia Avenue (owned by the County), the Rockville Innovation Center in Rockville Town Square (owned by the County), the Germantown Innovation Center on the campus of Montgomery College (under lease from the College Foundation until 2036), and the AI Innovation Center located in North Bethesda (under lease). This NDA also supports the National Cybersecurity Center of Excellence in Shady Grove, a partnership between the National Institutes of Technology, the State of Maryland, and Montgomery County.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	4,510,754	3.00
Technical Adj: Personnel Cost Adjustment	18,696	0.00
Eliminate: Program Manager Position from Incubator NDA	(50,344)	(1.00)
Eliminate: Funding for County Incubator Administrator Contract	(2,000,000)	0.00
FY27 Approved	2,479,106	2.00

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County government, its officials, and employees. By County Resolution, the Office of Legislative Oversight is the designated administrator for this contract, which also includes an independent audit of the basic financial statement of the Employee Retirement Plans; an independent audit of the Consolidated Retiree Health Benefits Trust; an independent audit of the basic financial statements of the Montgomery County Union Employees Deferred Compensation Plan; and additional services related to reviews, tests, and certifications.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	434,735	0.15
Increase Cost: FY27 Compensation Adjustment	1,119	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	406	0.00
FY27 Approved	436,260	0.15

KID Museum

KID Museum is a Montgomery County-based non-profit organization that provides experiential Science, Technology, Engineering, and Mathematics (STEM), and cultural learning for children and families in the region. In close collaboration with Montgomery County Public Schools (MCPS) and local youth development organizations, KID Museum has developed an innovative and highly effective array of educational programs to support youth of diverse backgrounds to gain critical academic and social-emotional skills, with a focus on STEM, multiculturalism, and the future of work. KID Museum's team of professional educators deliver programs directly to youth, and supports classroom teachers with curriculum and professional development to bring innovative approaches to teaching and learning into the classroom and out-of-school time settings.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,436,044	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	85,261	0.00
Reduce: Council Reconciliation List Action	(600,000)	0.00
FY27 Approved	1,921,305	0.00

Labor Management Relations Committee

The Labor Management Relations Committee (LMRC) was established to foster cooperative labor relations between the County and employees in the Municipal and County Government Employees Organization (MCGEO) union. The committee attempts to resolve matters that affect bargaining unit employees, both County-wide and department-specific. This NDA provides funds to implement the recommendations of the LMRC.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; childcare space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location-sensitive, and/or temporary space. For FY27, approximately 82 leases are budgeted. The inventory of leases is constantly shifting as new leases are added, and existing leases are terminated.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	17,066,260	0.00
Add: Lease Costs Supporting Relocation of MCPS Bus Depot Operations	2,475,343	0.00
Increase Cost: Restoration of One-Time Item Approved in FY26	1,987,450	0.00
Increase Cost: FY27 Estimated Net Change in Lease Cost and Rent and Maintenance Chargeback	1,660,608	0.00
Add: Automated Traffic Enforcement Unit Space Expansion	107,955	0.00
Add: Temporary 4th District Police Station Relocation	100,000	0.00
Decrease Cost: Rent and Maintenance Chargeback	(583,350)	0.00
FY27 Approved	22,814,266	0.00

Legislative Branch Communications Outreach

This NDA provides funds to strengthen the capacity of five Legislative Branch offices (the Council Office, the Office of Legislative Oversight, the Board of Appeals, the Office of Zoning and Administrative Hearings, and the Office of the Inspector General) to inform constituent communities of issues that directly affect them and to ensure that these communities' concerns are effectively taken into account. Communications efforts supported by this NDA include expanded outreach in Spanish and other languages, greater use of web and social media resources, Open Government initiatives, and improved management of constituent requests.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,708,064	13.00
Increase Cost: FY27 Compensation Adjustment	74,273	0.00
Decrease Cost: Retirement Adjustment	(3,870)	0.00
Eliminate: Non-Competitive Contract for Spanish Language Content Production	(20,600)	0.00
FY27 Approved	2,757,867	13.00

Metro Washington Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, child care, housing, crime, water supply, land use, and transportation. This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program and the Regional Environmental Fund. As in previous years, the WSSC Water will provide Montgomery County's contribution to support the Water Resources Management Planning Program and the Blue Plains Users Program.

FY27 Approved Changes	Expenditures	FTEs
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FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,139,148	0.00
FY27 Approved	2,139,148	0.00

☀️ Montgomery Coalition for Adult English Literacy

This NDA provides funding for the Montgomery Coalition for Adult English Literacy (MCAEL). MCAEL's mission is to strengthen and build adult English language learning programs and instruction to further individual and family success at work, school, and in the community. Funding for MCAEL supports grants to community organizations for programs that provide adult English classes. Additionally, MCAEL receives operating funding to fully support the network by: developing training and networking opportunities for instructors and program administrators of ESOL (English for Speakers of Other Languages) programs throughout the County, providing technical assistance, coordinating new program initiatives to expand access to ESOL classes, and sharing data. MCAEL convenes the ESOL community, connects with businesses and other organizations, and leverages funding to improve program quality and coordination. The County's contribution is implemented by a contract between Montgomery County Public Libraries and MCAEL.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,587,393	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	90,559	0.00
FY27 Approved	2,677,952	0.00

☀️ Montgomery County Economic Development Corporation

This is the private non-profit corporation established by Bill 25-15 that serves as Montgomery County's lead economic development organization. The Economic Development Corporation is responsible for implementing the County's economic development strategic plan and related programs that include marketing, business retention and attraction, entrepreneurship, and promoting the development of the County's economic base.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	5,261,076	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	184,138	0.00
FY27 Approved	5,445,214	0.00

☀️ Montgomery County Green Bank

The Montgomery County Green Bank seeks to leverage public and private investments to reduce greenhouse gas emissions and is funded with both County and private money. Residents and businesses can obtain financing for things like weatherization, high efficiency HVAC systems, and renewable and clean energy projects. Bill 44-21 requires the County to appropriate 10 percent of the revenue received by the County from the fuel energy tax each year to the Montgomery County Green Bank, although the final appropriation is subject to County Council approval.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	16,900,252	0.00

FY27 Approved Changes	Expenditures	FTEs
Restore: One-Time Reduction from FY26	2,291,804	0.00
Increase Cost: Align Appropriation with Department of Finance Projection	193,670	0.00
Reduce: Council Reduction Due to Fiscal Capacity	(3,000,000)	0.00
FY27 Approved	16,385,726	0.00

Montgomery County Investment Boards

The mission of this NDA is to manage prudent investment programs for the members of the Employee Retirement Plans and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. This NDA manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Chief Labor Relations Officer, Director of Finance, and Director of Management and Budget; the County Council Executive Director; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public. Administration of the County's retirement plans, including member services, financial reporting, and compliance, is conducted by the Retirement Administration Division of the Department of Finance.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Motor Pool Fund Contribution

This NDA funds the acquisition of new, additional Motor Pool fleet vehicles, as opposed to replacement vehicles, which are financed through an established chargeback mechanism.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	1,390,000	0.00
Add: New Vehicle for Health and Human Services Mobile Crisis Outreach Team	41,200	0.00
Decrease Cost: Elimination of FY24-26 Funding for Sheriff Vehicles per Collective Bargaining Agreement	(1,200,000)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(190,000)	0.00
FY27 Approved	41,200	0.00

Payments to Municipalities

The Montgomery County Municipal Revenue Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. The current reimbursement policy goes beyond State law, Section 6-305 of the Tax-Property Article, which requires the County to provide to municipalities only the Property Tax-funded portion of those costs. The County Executive negotiated a new formula with the County's municipal partners over the course of 2021. Changes to the calculation formula were adopted by the County Council on

March 1, 2022, with the enactment of Expedited Bill 2-22.

Expedited Bill 2-22 established that municipalities are to be reimbursed by the County based upon the County Executive's approximation of the costs that the County would incur if it were to provide the municipalities with transportation, police, crossing guards, and park maintenance services. Specifically, as the exact payment amount for a current year cannot be determined until County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal period two years prior to the budget year.

Payments to Municipalities - FY27 Approved		
Municipality	FY27 Payment	
Brookeville	\$	18,655
Chevy Chase, Sec. III	\$	67,958
Chevy Chase View	\$	95,233
Chevy Chase Village	\$	386,723
Town of Chevy Chase	\$	290,973
Drummond	\$	10,644
Friendship Heights	\$	125,931
Gaithersburg	\$	7,118,106
Garrett Park	\$	143,144
Glen Echo	\$	43,975
Kensington	\$	343,677
Laytonsville	\$	88,875
Martin's Additions	\$	61,902
North Chevy Chase	\$	58,260
Oakmont	\$	7,563
Poolesville	\$	675,877
Rockville	\$	10,815,863
Somerset	\$	135,341
Takoma Park	\$	5,401,982
Washington Grove	\$	103,636
Total	\$	25,994,319
The amounts above do not include the estimated Municipalities Speed Camera payment of \$129,344.		

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	22,425,999	0.00
Increase Cost: FY27 Increase	3,763,985	0.00
Decrease Cost: Removal of One-Time Increase to Takoma Park for Crossing Guards	(66,321)	0.00
FY27 Approved	26,123,663	0.00

Police Accountability Board

The purpose of the Police Accountability NDA (the NDA) is to provide program support for the functions and instrumentation of the two independent public bodies it funds: the Police Accountability Board (the Board) and the Administrative Charging Committee (the Committee). Funding in the NDA accommodates the administrative needs of nine Board members and five Committee members. Administrative and operating costs incurred by those bodies include expenses for meetings, staffing

support, salary compensation for Board and Committee members, office supplies, printing, interpreter services, legal advice, software licensing, and stipends for civilians appointed by the Board to serve on trial boards of police officers. The operations of the Board and the Committee are independent of all Montgomery County law enforcement agencies and leadership.

The Board is responsible for receiving and forwarding complaints of police misconduct to the appropriate agency for investigation, reviewing the outcomes of disciplinary matters considered by the Committee on a quarterly basis, meeting with the directors of local law enforcement agencies on a quarterly basis, and appointing civilians to serve on trial boards of officers accused of misconduct. See LMC 35-24(g). The Board is also responsible for publishing an annual report which describes the activities of the Board, identifies any trends in the disciplinary process of police officers in the County, and recommends changes to policy that would improve police accountability. See LMC 35-24(i).

The Committee is responsible for reviewing the investigative files (including body camera footage) prepared by law enforcement agencies in response to complaints of misconduct, determining whether the officer(s) should be administratively charged and recommending appropriate discipline, and issuing a written opinion in relation to each complaint of misconduct describing its findings, determinations, and recommendations. See LMC 35-25(i). The Committee must also include in its written opinions whether any of the allegations of misconduct are unfounded (due either to factual insufficiency or limitations in existing policy to address the situation) or if the officer(s) should be exonerated. See LMC 35-25(i)(5). Regardless of disposition, the Committee must provide a copy of its written opinions to the director of the appropriate law enforcement agency, to the accused officer, and to the complainant. LMC 35-25(i)(7). As is the case for all Administrative Charging Committees throughout Maryland, the Committee can only have five members, regardless of the Committee's total workload or size of the County. See Maryland Public Safety Article § 3-104(a)(2); see also LMC 35-25(b).

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	752,377	2.00
Increase Cost: FY27 Compensation Adjustment	12,272	0.00
Increase Cost: Inflation-Based Salary Increase for Administrative Charging Committee Members	6,397	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	797	0.00
FY27 Approved	771,843	2.00

Prisoner Medical Services

This NDA provides reimbursements to physicians and hospitals for medical care provided to individuals in the custody of any Montgomery County law enforcement agency, with the following exceptions:

- Offenders committed to the custody of the Department of Correction and Rehabilitation (DOCR) and receiving medical treatment paid for by the budget of that department;
- Medical treatment expenses covered by Workers' Compensation;
- Medical treatment expenses covered by personal medical insurance;
- Medical treatment expenses covered by the Federal government; and
- Medical treatment expenses covered by other appropriate and available outside resources.

The Department of Police manages this account with the assistance of the County Attorney. All bills are reviewed to determine

the appropriateness of the medical expense reimbursement and to assess the responsible party for the medical expense.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	20,000	0.00
FY27 Approved	20,000	0.00

Public Elections Fund

Article IV of Chapter 16 of the County Code requires the Director of Finance to create a Public Election Fund to provide public campaign financing for qualified candidates for County Executive or County Council. The law is intended to encourage more candidates who do not have access to large contributions from interest groups or individuals to run for County elective offices. This NDA provides for the distribution of public contributions to qualified candidates in a contested election.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	333,000	0.00
Increase Cost: Public Elections Fund Funding	110,812	0.00
FY27 Approved	443,812	0.00

Public Technology, Inc.

The Public Technology Institute (PTI) actively supports local government executives and elected officials through research, education, executive-level consulting services, and national recognition programs. As the only technology organization created by and for cities and counties, PTI works with a core network of leading local officials - the PTI membership - to identify research opportunities, provide thought leadership and professional development opportunities, share solutions, provide technology support services, recognize member achievements, and address the many technology issues that impact local government.

Funds are budgeted each year to continue membership in PTI.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	5,000	0.00
FY27 Approved	5,000	0.00

Retiree Health Benefits Trust

Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to the County's 50-year-old practice of pre-funding for retiree pension benefits. Due to exponential growth in expected retiree health costs, the County had determined the cost of funding these benefits, which were being paid out as the bills came due, would become unaffordable. Setting aside money now and investing it in a Trust Fund, which is invested in a similar manner as the pension fund, is a prudent and responsible approach that will result in significant savings over the long-term.

The County's approach to address retiree health benefits funding has been to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits and any accrued interest on unfunded liability. This amount, known as an Actuarially Determined Contribution or "ADC", is estimated at \$40.8 million. This amount normally consists of two components - the annual amount the County would

usually pay out for health benefits for current retirees (the pay-as-you-go amount), plus the additional amount estimated to fund retirees' future health benefits (the pre-funding portion). The pay-as-you-go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis.

The County's policy has been to pay the full amount of ADC each year. In FY11, the County Council enacted bill 17-11 which established the Consolidated Retiree Health Benefits Trust. The bill amended existing law and provided a funding mechanism to pay for other post employment benefits (OPEB) for employees of MCPS and MC. In FY15, the County and all other agencies implemented the Medicare Part D Employer Group Waiver Program for Medicare eligible retirees/survivors effective January 1, 2015. This has reduced retiree drug insurance costs and the County's OPEB liability. The County achieved full pre-funding in FY15, consistent with Council resolution No. 16-555. In FY26, the prefunding contributions were budgeted at \$58 million for the MCPS Consolidated Trust. No prefunding amount was required for Montgomery County Government or the Montgomery County Consolidated Trust.

In December 2023, the County Council passed Resolution No. 20-337, establishing an updated OPEB funding policy. The actuarial valuation used for the FY26 budget resulted in an ADC that was \$13.5 million less than the pay-as-you-go amount, and the FY26 budget assumed the utilization of this \$13.5 million for payment of a portion of the County's retiree health insurance claims. In FY27, the actuarial valuation assumes the utilization of \$34.5 million for payment of a portion of the County's retiree health insurance claims.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Risk Management (General Fund)

This NDA funds the General Fund contribution to the Liability and Property Coverage Self-Insurance Fund. The Self-Insurance Fund, managed by the Division of Risk Management in the Department of Finance, provides comprehensive insurance coverage to contributing agencies. Contribution levels are based on the results of an annual actuarial study. Special and Enterprise Funds, as well as outside agencies and other jurisdictions, contribute to the Self-Insurance Fund directly.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	24,496,131	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	2,410,451	0.00
FY27 Approved	26,906,582	0.00

Rockville Parking District

This NDA provides funding towards the redevelopment of the City of Rockville Town Center and the establishment of a parking district. The funding reflects a payment from the County to the City of Rockville for County buildings in the Town Center development and is based on the commercial square footage of County buildings.

Also included are funds for the cost of library employee parking and the County's capital cost contribution for the garage facility as agreed in the General Development Agreement.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	430,000	0.00
Increase Cost: Rockville Parking District	7,700	0.00
FY27 Approved	437,700	0.00

Small Business Support Services

This NDA provides funding to support and augment the Business Center Team's efforts through the County's resource partners that provide specialized assistance and programs for small businesses and entrepreneurs. Support includes technical assistance and coaching for business owners interested in starting and growing their business in the County. This NDA also supports the County's Minority, Female, and Disabled-Owned initiative that provides targeted programs and support for those businesses.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,287,568	4.00
Shift: Community Based Contracts from County Executive to Small Business Support Services NDA	222,853	0.00
Increase Cost: FY27 Compensation Adjustment	39,075	0.00
Technical Adj: Personnel Cost Adjustment	(18,696)	0.00
Shift: Reduction to Community Based Contracts from County Executive to Small Business Support Services NDA	(77,836)	0.00
Reduce: Contractor Support	(500,000)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	56,464	0.00
FY27 Approved	2,009,428	4.00

State Property Tax Services

This NDA funds the reimbursement to the State for three programs that support the property tax billing administration conducted by the Department of Finance: the Montgomery County Homeowners Credit Supplement, the Homestead Credit Certification Program, and the County's share of the cost of conducting property tax assessments by the State Department of Assessments and Taxation. This NDA also funds the County Renters' Property Tax Relief Supplement (Bill 21-15) enacted in 2016 and administered by the Department of Finance.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	6,026,869	0.00
Increase Cost: Funding for State Department of Assessments and Taxation Reimbursement Cost	1,209,461	0.00
FY27 Approved	7,236,330	0.00

Takoma Park Library Annual Payments

The annual amount provided in this NDA is a function of County expenditures for the Montgomery County Public Libraries (as a share of property tax-funded spending) and the City of Takoma Park's assessable base. The payment is authorized by Section 2-53 of the Montgomery County Code.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	221,053	0.00

FY27 Approved Changes	Expenditures	FTEs
Increase Cost: FY27 Increase	17,780	0.00
FY27 Approved	238,833	0.00

Telecommunications

This NDA provides the operating expenses appropriations for telecommunication charges incurred by departments, including land-line charges and Private Branch Exchange System (PBX) maintenance and support charges. Prior to FY17, the Department of Technology and Enterprise Business Solutions charged individual departments and funds for expenses incurred.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	3,586,126	0.00
FY27 Approved	3,586,126	0.00

UM 3 - Institute for Health Computing

In cooperation with partners in the University of Maryland System, including the University of Maryland College Park, University of Maryland, Baltimore, University of Maryland Medical Center, the Universities at Shady Grove, and others, the Institute for Health Computing (UM-IHC) is a planned research facility and academic presence at the North Bethesda Metro Station in the Pike District that will serve as an anchor and attraction to developers and businesses. The Institute will include research in Artificial Intelligence (AI), Machine Learning and Virtual and Augmented Reality (VR/AR). The new facility will bring together world-class researchers from the University System of Maryland's partner institutions prominent in artificial intelligence, machine learning, and the virtual/augmented reality fields with researchers and clinicians at the University of Maryland Medical System.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	5,000,000	0.00
FY27 Approved	5,000,000	0.00

Universities at Shady Grove

This NDA provides for the services of the Resilient Education for All, Designed for You (READY) Institute at the Universities of Shady Grove (USG). The school-based and out-of-school time programs will drive impactful change on the County's talent pipeline efforts and educational ecosystem by focusing on the changing workforce demands of biotechnology, healthcare, construction, hospitality, cybersecurity, data analytics, and entrepreneurship.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Vision Zero

This NDA funds the County Executive's oversight and coordination of the Vision Zero Initiative to end traffic related serious injuries and fatalities through a full-time Vision Zero Coordinator and supporting operational funds. The operational funds assist

the Coordinator in implementing and updating the Vision Zero Action Plan.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	227,715	1.00
Add: Safe Streets and Roads for All (SS4A) - Federal Award	240,000	0.00
Add: Safe Streets and Roads for All (SS4A) - Required 20 Percent County Match	30,000	0.00
Increase Cost: FY27 Compensation Adjustment	5,258	0.00
Technical Adj: Vision Zero Program Headcount	0	1.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(5,194)	(1.00)
FY27 Approved	497,779	1.00

Weather Response

This program supports the County's mission to provide an effective and efficient transportation system to ensure the safe and convenient movement of persons, bicycles, and vehicles throughout the County in response to winter snow storms and severe wind/rain events. Beginning with FY25, the name for this Non-Departmental Account has changed from "Climate Response" to "Weather Response." Budgeted funds for this program support the costs for the Department of Transportation and Department of General Services when actual expenditures exceed their individual snow removal and storm cleanup budgeted amounts, which is a circumstance that occurs every year.

The snow removal and storm cleanup program is an integral part of coordinating the response to emergencies and severe weather events through the preparation, active response, and post storm/emergency cleanup. Tasks performed during these operations include snow pretreatment, roadway snow removal, sidewalk snow removal, salt application, post snow storm street sweeping, wind and rain storm debris removal, and immediate emergency repairs to damaged and unsafe infrastructure. Emergency operations often require rapid deployment of resources to clear debris/snow to ensure all transportation systems are passable for emergency first responders and the travelling public. During emergency events, this program operates the Storm Operations Center which monitors and coordinates real-time activities Countywide with Fire and Rescue, Police, Emergency Management and Homeland Security, local utility companies, and other County agencies and local jurisdictions as needed. The primary goal for the emergency response component of this program is to keep the County residents and traveling public safe, while providing reliable access to the extensive transportation network. Emergency operations under this program are funded by approximately 50 percent of the program's proposed budget. Actual annual costs associated with the emergency response activities regularly exceed the approved budget; therefore, expenditures over the budgeted program amount are covered by the Weather Response Non-Departmental Account.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	2,884,990	0.00
FY27 Approved	2,884,990	0.00

Working Families Income Supplement

This NDA provides funds to supplement the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	31,302,843	0.00
Increase Cost: Increase Due to Actual Billing and Percentage Increase	4,806,868	0.00
Decrease Cost: County Match Reduction from 60% to 56%	(3,043,661)	0.00
FY27 Approved	33,066,050	0.00

WorkSource Montgomery, Inc

WorkSource Montgomery (WSM) is the private non-profit corporation authorized by Council Resolution 18-295 as the County's designated workforce development corporation. WorkSource Montgomery has been designated to implement the County's workforce development policies established by the Workforce Development Board to promote job growth and talent attraction.

The Pathways for All program is designed to offer employment and training services directly to immigrant and refugee residents in Montgomery County. Specifically, the program will promote entrepreneurship and occupational skills to refugee and immigrant adults to help them secure employment as quickly as possible. The program will assist our clients to find employment through employment professional development, vocational training, support services, barrier remediation, and entrepreneurial and occupational skills training.

Summer RISE is an initiative led by the Montgomery County Public Schools' (MCPS) Partnerships Unit in collaboration with corporate and private businesses, educational institutions, faith-based institutions, government agencies, and non-profit organizations. Summer RISE is a four week, 40-hour program for rising MCPS juniors and seniors to participate in a live, virtual, or hybrid career-based learning opportunity during the summer. With a hybrid model, MCPS and WSM saw an increase in student program participation as well as an expanded host/employer network with the ability to host multiple students each.

The Dual Track Re-Entry Program provides professional development, career coaching, skills training, case management, and post-release planning programming at the American Job Center (AJC) within the Montgomery County Correctional Facility (MCCF). Alongside a broad scope of employment services for Justice-Impacted individuals, such as professional development, occupational skills training, paid transitional employment, and case management offered at the Empowerment Justice Center (EJC), Maryland's only American Job Center solely dedicated to meeting the needs of formerly incarcerated individuals.

The Federal Workforce Career Center is a specialized initiative designed to support federal employees and contractors in Montgomery County who are impacted by workforce reductions, reorganizations, or contract changes. The center provides tailored career transition services-including unemployment insurance assistance, career coaching, job placement assistance, skills assessments, and connections to local employers and training programs-to help individuals identify their transferable skills and successfully navigate their next career step.

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	3,192,253	0.00
Increase Cost: Three and a Half Percent Inflationary Adjustment to Non-Profit Service Provider Contracts	111,729	0.00
Increase Cost: Staffing Expenses at Upcounty American Job Center	85,000	0.00
Reduce: Funding for Federal Workforce Career Center	(240,000)	0.00

FY27 Approved Changes	Expenditures	FTEs
FY27 Approved	3,148,982	0.00

REALIGNED PROGRAMS

Funding in the following programs has been realigned to other programs within this department or to other departments.

Guaranteed Income

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

Interagency Technology, Policy, and Coordination Commission

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	3,000	0.00
Reduce: Adjustment in Funding Level	(3,000)	0.00
FY27 Approved	0	0.00

Skills for the Future

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

State Positions Supplement

FY27 Approved Changes	Expenditures	FTEs
FY26 Approved	0	0.00
FY27 Approved	0	0.00

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Approved FY27	%Chg Bud/App
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	3,830,504	6,247,981	4,121,050	9,499,285	52.0 %
Employee Benefits	1,000,546	1,361,128	1,092,209	1,547,250	13.7 %
County General Fund Personnel Costs	4,831,050	7,609,109	5,213,259	11,046,535	45.2 %
Operating Expenses	310,032,256	326,012,786	356,841,462	350,126,912	7.4 %
County General Fund Expenditures	314,863,306	333,621,895	362,054,721	361,173,447	8.3 %

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Approved FY27	%Chg Bud/App
PERSONNEL					
Full-Time	26	26	26	12	-53.9 %
Part-Time	0	0	0	0	—
FTEs	52.06	40.84	40.84	46.79	14.6 %
REVENUES					
Conference Center - Rental Income	319,100	319,100	319,100	319,100	—
Miscellaneous Revenues	0	431,171	431,171	431,171	—
Property Rentals	2,889,286	3,500,000	3,500,000	3,500,000	—
Conference Center - Net Proceeds	2,769,495	3,000,000	3,000,000	3,000,000	—
Other Intergovernmental	47,654	0	0	0	—
County General Fund Revenues	6,025,535	7,250,271	7,250,271	7,250,271	—

GRANT FUND - MCG

EXPENDITURES

Salaries and Wages	0	1,000,000	1,000,000	1,389,343	38.9 %
Employee Benefits	0	0	0	0	—
Grant Fund - MCG Personnel Costs	0	1,000,000	1,000,000	1,389,343	38.9 %
Operating Expenses	1,542,841	20,000,000	20,000,000	20,240,000	1.2 %
Grant Fund - MCG Expenditures	1,542,841	21,000,000	21,000,000	21,629,343	3.0 %

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—

REVENUES

State Grants	0	20,000,000	20,000,000	20,240,000	1.2 %
Federal Grants	1,387,140	0	0	0	—
Grant Fund - MCG Revenues	1,387,140	20,000,000	20,000,000	20,240,000	1.2 %

DEPARTMENT TOTALS

Total Expenditures	316,406,147	354,621,895	383,054,721	382,802,790	7.9 %
Total Full-Time Positions	26	26	26	12	-53.8 %
Total Part-Time Positions	0	0	0	0	—
Total FTEs	52.06	40.84	40.84	46.79	14.6 %
Total Revenues	7,412,675	27,250,271	27,250,271	27,490,271	0.9 %

PROGRAM SUMMARY

Program Name	FY26 APPR Expenditures	FY26 APPR FTEs	FY27 APPR Expenditures	FY27 APPR FTEs
Arts and Humanities Council	7,053,955	0.00	6,800,844	0.00

PROGRAM SUMMARY

Program Name	FY26 APPR Expenditures	FY26 APPR FTEs	FY27 APPR Expenditures	FY27 APPR FTEs
BioHub Maryland at Montgomery County	579,309	0.00	596,688	0.00
Boards, Committees and Commissions	29,665	0.00	29,665	0.00
Charter Review Commission	1,150	0.00	150	0.00
Children's Opportunity Alliance (COA)	775,465	0.00	802,607	0.00
Climate Change Planning	488,344	0.00	488,344	0.00
Community Grants	13,379,684	0.00	11,264,805	0.00
Compensation and Employee Benefit Adjustments	3,653,000	0.69	36,823,588	0.64
Conference and Visitors Bureau	2,330,606	0.00	2,412,177	0.00
Conference Center	579,829	1.00	590,325	1.00
Consolidated Retiree Health Benefit Trust - College	0	0.00	0	0.00
Consolidated Retiree Health Benefit Trust - MCPS	57,970,328	0.00	61,203,778	0.00
County Associations	76,533	0.00	76,533	0.00
Device Client Management	17,983,169	0.00	18,731,641	0.00
Early Care and Education	15,651,050	16.00	16,312,400	23.00
Future Federal/State/Other Grants	20,000,000	0.00	20,000,000	0.00
Grants To Municipalities in Lieu Of Shares Tax	28,020	0.00	28,020	0.00
Group Insurance Retirees	45,963,359	0.00	27,214,915	0.00
Guaranteed Income	0	0.00	0	0.00
Historical Activities	228,522	0.00	201,520	0.00
Homeowners' Association Road Maintenance Reimburse	62,089	0.00	62,089	0.00
Housing Opportunities Commission	9,159,168	0.00	9,537,539	0.00
Inauguration and Transition	0	0.00	150,000	0.00
Incubator Programs	4,510,754	3.00	2,479,106	2.00
Independent Audit	434,735	0.15	436,260	0.15
Interagency Technology, Policy, and Coordination Commission	3,000	0.00	0	0.00
KID Museum	2,436,044	0.00	1,921,305	0.00
Labor Management Relations Committee	0	0.00	0	0.00
Leases	17,066,260	0.00	22,814,266	0.00
Legislative Branch Communications Outreach	2,708,064	13.00	2,757,867	13.00
Metro Washington Council of Governments	2,139,148	0.00	2,139,148	0.00
Montgomery Coalition for Adult English Literacy	2,587,393	0.00	2,677,952	0.00
Montgomery County Economic Development Corporation	5,261,076	0.00	5,445,214	0.00
Montgomery County Investment Boards	0	0.00	0	0.00
Montgomery County Green Bank	16,900,252	0.00	16,385,726	0.00
Motor Pool Fund Contribution	1,390,000	0.00	41,200	0.00
Payments to Municipalities	22,425,999	0.00	26,123,663	0.00
Police Accountability Board	752,377	2.00	771,843	2.00
Prisoner Medical Services	20,000	0.00	20,000	0.00
Public Elections Fund	333,000	0.00	443,812	0.00

PROGRAM SUMMARY

Program Name	FY26 APPR Expenditures	FY26 APPR FTEs	FY27 APPR Expenditures	FY27 APPR FTEs
Public Technology, Inc.	5,000	0.00	5,000	0.00
UM 3 - Institute for Health Computing	5,000,000	0.00	5,000,000	0.00
Universities at Shady Grove	0	0.00	0	0.00
Retiree Health Benefits Trust	0	0.00	0	0.00
Risk Management (General Fund)	24,496,131	0.00	26,906,582	0.00
Rockville Parking District	430,000	0.00	437,700	0.00
Skills for the Future	0	0.00	0	0.00
Weather Response	2,884,990	0.00	2,884,990	0.00
Small Business Support Services	2,287,568	4.00	2,009,428	4.00
State Positions Supplement	0	0.00	0	0.00
State Property Tax Services	6,026,869	0.00	7,236,330	0.00
Takoma Park Library Annual Payments	221,053	0.00	238,833	0.00
Telecommunications	3,586,126	0.00	3,586,126	0.00
Vision Zero	227,715	1.00	497,779	1.00
Working Families Income Supplement	31,302,843	0.00	33,066,050	0.00
WorkSource Montgomery, Inc	3,192,253	0.00	3,148,982	0.00
Total	354,621,895	40.84	382,802,790	46.79