

MEMORANDUM

November 20, 2009

TO: County Council
CHR

FROM: Charles H. Sherer, Legislative Analyst

Subject: End of year transfer of appropriations (spending authority) for the FY09 operating budget of County Government, \$4,360,060 among departments

Background The Council approves the budgets for departments in County Government (and also for the other agencies) at the end of May for the fiscal year starting the following July 1 and ending one year later on June 30. In the past and again in FY09, total spending for all tax-supported departments in County Government was less than the total budget (\$34.2 million less in FY09). However, some departments spent more than their budget and some departments spent less.

The County Charter does not require departments to spend their entire budget. However, the Charter does prohibit departments from spending more than their budget. Section 311 of the Charter states that “No expenditures of County funds shall be made or authorized in excess of the available unencumbered appropriations therefor.”

To comply with the Charter, each year in late November the Executive sends to the Council a resolution to transfer appropriations (spending authority) from departments that spent less than their budgets to departments that spent more in the fiscal year that ended the preceding June 30. Section 309 of the Charter provides the authority for transfers, as shown below.

Sec. 309. Transfer of Funds. The County Executive may at any time transfer an unencumbered appropriation balance within a division or between divisions of the same department. Transfers between departments, boards or commissions, or to any new account, shall be made only by the County Council upon the recommendation of the County Executive. The total cumulative transfers from any one appropriation shall not exceed ten percent of the original appropriation. No transfer shall be made between the operating and capital budget appropriation.

Section 315 of the Charter requires the Council to get an independent audit of all financial records: "Sec. 315. Audit. The Council shall contract with, or otherwise employ, a certified public accountant to make annually an independent post audit of all financial records and actions of the County, its officials and employees. The complete report of the audit shall be presented to the Council and copies of it shall be made available to the public."

Article 19, Section 40 of the Annotated Code of Maryland also requires the counties to get an audit and to report the results to the State's Legislative Auditor by a deadline specified by the Auditor, which is January 1 for counties with populations of more than 400,000. If the Council does not approve the transfers before the County's auditor completes the audit in time to send it to the State by January 1, then departments with deficits will not be in compliance with §311 of the Charter as noted above, and the County's independent auditor will note that in the results of the audit.

Some transfers are within the General Fund, and some transfers may be between different funds. Note that what is being transferred is spending authority, not revenue, not reserve. Neither the revenue nor the reserve of any fund is affected by the transfer of spending authority. The reserve in each fund is determined by **actual** revenues and **actual** expenses. The transfer of excess **budgeted** expenses does not affect the actual reserve.

To better understand these distinctions (transfers of revenues versus transfers of appropriations, and budgeted reserve versus actual reserve), consider the following example of a department that spent less than its budget, so the amount of under spending can be transferred to another department that spent more than its budget.

| A | B | C | D | E |
|------------------------------|-------------------------------|--------|----------------------------|---------------------------|
| General Fund Department X | Budget, before transfer | Actual | Transfer from budget | Budget, after transfer |
| Revenue | 100 | 100 | | 100 |
| Expense | 97 | 92 | -5 | 92 |
| Reserve | 3 | 8 | | 8 |

This department could have spent 97 (column B) but only spent 92 (column C). The actual reserve is 8 (column C), regardless of whether the unspent appropriation authority is or is not transferred to some other department that spent more than its budget. Note that the only row showing a transfer is the expense row, not the revenue row, and not the reserve row.

The transfer could go to another tax-supported department or to an enterprise fund. There is no Charter provision nor any accounting provision that prohibits transfers of appropriation authority between tax-supported funds and enterprise funds.

Resolution for FY09, which ended on June 30, 2009. As noted above, the various tax-supported departments in the County Government spent \$34.2 million less than the total budget, with some individual departments spending less than their budget and some spending more, as shown below.

| | \$ millions |
|---|-------------|
| Budget: amount departments could have spent | 1,312.1 |
| Actual spending + encumbrances | 1,277.9 |
| Under spending | 34.2 |

The attached resolution will transfer appropriations (not revenue, not reserve) from departments that spent less than their budget to departments that spent more. The Council approves a transferring resolution every year at this time. Introduction is scheduled for November 24 and action is scheduled for December 8. Council staff will work with Executive staff to answer any questions Council members have, in addition to questions from Council staff.

Contents:

| © | Item |
|----|---|
| A | Executive's memorandum recommending the transfers |
| 1 | Resolution to approve the transfers |
| 6 | Explanation of the transfers |
| 10 | Report showing budget and actual expenditures |



OFFICES OF THE COUNTY EXECUTIVE

Isiah Leggett
County Executive

Timothy L. Firestine
Chief Administrative Officer

MEMORANDUM

November 20, 2009

TO: Phil Andrews, President, County Council
FROM: Isiah Leggett, County Executive 
SUBJECT: Year-End Transfers for the FY09 Operating Budget

RECEIVED
MONTGOMERY COUNTY
COUNCIL
2009 NOV 23 AM 8:33

The Department of Finance and the Office of Management and Budget have completed an analysis of expenditures by County Departments for FY09. The purpose of this memorandum is to transmit to Council the year-end transfers for the FY09 Operating Budget. Transfers of appropriation totaling \$4,360,060 are required for several departments to match actual FY09 expenditures. Modifications may be necessary when the FY09 audit has been completed.

These transfers represent the following percentages of the FY09 appropriations for their respective funds and functions:

| | <u>FY09 Appropriation</u> | <u>Total Transfers</u> | <u>% of Total Fund Appropriation</u> |
|--|-------------------------------|----------------------------|--|
| General Fund: Legislative | \$ 13,228,560 | \$ 0 | 0.00% |
| General Fund: Judicial (incl. Sheriff) | 43,877,100 | 283,200 | 0.65% |
| General Fund: Executive | 735,354,740 | 3,900,360 | 0.53% |
| General Fund: Non-Departmental | 141,395,730 | 139,570 | 0.10% |
| Special Funds: Tax Supported | 345,576,800 | 0 | 0.00% |
| Special Funds: Non-Tax Supported | 359,083,200 | 36,930 | 0.01% |
| Internal Service: Non-Tax Supported | 205,699,880 | 0 | 0.00% |

Attached is a recommended resolution for transfers of appropriation to implement these changes. Justifications for the recommended budgetary actions are attached to the resolution.

Staff from the Office of Management and Budget and the appropriate departments will be present to provide additional information that may be requested when the Council considers these transfers. If you have any questions, please contact Alex Espinosa at (240) 777-2800.

IL:cp

Attachments: Transfers of Appropriation for the Year-End Close Out of the FY09 Operating Budget #09-291
Justifications for Recommended Transfers of Appropriation

(A)

Resolution No: _____
Introduced: _____
Adopted: _____

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: County Council

Subject: Transfers of Appropriation for the Year-End Close Out of the FY09 Operating Budget #09-291

Background

1. Section 309 of the Charter of Montgomery County, Maryland provides that transfers of appropriations between departments, boards, and commissions, or to any new account shall be made only by the County Council upon recommendation of the County Executive.
2. The County Executive recommends the attached transfers of appropriation for the year- end close out of the FY09 Operating Budget as necessary and desirable. The justifications for the recommended transfers, entitled “Justifications for Recommended Transfers of Appropriation”, are also attached.

ACTION

The County Council for Montgomery County, Maryland approves the following resolution:

The County Council approves the Transfers of Appropriation for the Year-End Close Out of the FY09 Operating Budget as recommended by the County Executive.

This is a correct copy of Council Action.

Linda Lauer, Clerk of the Council

FY 09 YEAR-END TRANSFERS OF APPROPRIATION

| FUND, FUNCTION, DEPARTMENT | TO | FROM |
|--|--------------|----------------|
| I. TRANSFERS TO: | | |
| GENERAL FUND: | | |
| Legislative and Judicial Branch Departments | | |
| Sheriff | | |
| Personnel Costs | 194,930 | |
| State's Attorney | | |
| Operating Expense | 88,270 | |
| | | 283,200 |
| Executive Branch Departments | | |
| Ethics Commission | | |
| Personnel Costs | 10,060 | |
| Operating Expense | <u>4,890</u> | |
| | | 14,950 |
| Intergovernmental Relations | | |
| Personnel Costs | 29,200 | |
| Public Information | | |
| Personnel Costs | 18,400 | |
| Operating Expense | <u>1,860</u> | |
| | | 20,260 |
| Board of Elections | | |
| Personnel Costs | 692,350 | |
| County Attorney | | |
| Operating Expense | 198,110 | |

| | TO | FROM |
|---|------------------|-------------|
| General Services | | |
| Personnel Costs | 162,690 | |
| Operating Expense | 1,307,530 | |
| Capital Outlay | <u>48,500</u> | |
| | 1,518,720 | |
| Correction and Rehabilitation | | |
| Personnel Costs | 557,830 | |
| Operating Expense | <u>487,110</u> | |
| | 1,044,940 | |
| Economic Development | | |
| Operating Expense | 381,830 | |
| Subtotal Executive Branch Departments | 3,900,360 | |
| GENERAL FUND: | | |
| Non- Departmental Accounts | | |
| Boards, Committees & Commissions | | |
| Operating Expense | 2,960 | |
| Metropolitan Washington Council of Governments | | |
| Operating Expense | 650 | |
| Prisoner Medical Services | | |
| Operating Expense | 17,320 | |
| Takoma Park Police Rebate | | |
| Operating Expense | 11,020 | |
| Rockville Parking District | | |
| Operating Expense | 107,610 | |
| Judges Retirement Contribution | | |
| Personnel Costs | 10 | |

| | TO | FROM |
|---|----------------------|-------------|
| Subtotal Non- Departmental Accounts | 139,570 | |
| Total General Funds | 4,323,130 | |
| SPECIAL FUNDS: Tax Supported | | |
| TOTAL SPECIAL FUNDS: Tax Supported | 0 | |
| Total Tax Supported | 4,323,130 | |
| SPECIAL FUNDS: Non-Tax Supported | | |
| Cable Television | | |
| Operating Expense | 36,930 | |
| TOTAL SPECIAL FUNDS: Non-Tax Supported | 36,930 | |
| TOTAL TRANSFERS TO | 4,360,060 | |

| | TO | FROM |
|---|----|------------------------|
| II. TRANSFERS FROM: | | |
| GENERAL FUND: | | |
| Non- Departmental Accounts | | |
| NDA - Working Families Income Supplement | | |
| Operating Expense | | (4,360,060) |
| Subtotal Non- Departmental Accounts | | (4,360,060) |
| Subtotal General Fund | | (4,360,060) |
| | | |
| SPECIAL FUNDS: Tax Supported | | |
| TOTAL SPECIAL FUNDS: Tax Supported | | 0 |
| Total Tax Supported | | (4,360,060) |
| | | |
| SPECIAL FUNDS: Non-Tax Supported | | |
| TOTAL SPECIAL FUNDS: Non-Tax Supported | | 0 |
| TOTAL TRANSFERS FROM | | (4,360,060) |

FY 09
JUSTIFICATIONS FOR RECOMMENDED TRANSFERS OF APPROPRIATION

1. Sheriff \$194,930

Personnel Costs exceeded the appropriation by \$194,930 because lapse did not occur as assumed in the budget and because of a loss in grant funds.

2. State's Attorney \$88,270

Operating Expenses exceeded the appropriation by \$88,270 due to higher than anticipated costs for transcription, translation, printing, central duplicating, books and reference materials. These trial-related costs are due to an increased work and case load.

3. Ethics Commission \$14,950

Personnel Costs exceeded the appropriation due to the need for staff to work overtime during the implementation of a new financial disclosure interface with the Office of Human Resources.

Operating Expenses exceeded the appropriation due to expenditures incurred to pay temporary clerical workers to scan documents that were to be archived.

4. Intergovernmental Relations \$29,200

Intergovernmental Relations had an overall budgetary surplus. A County Council Transfer is required because 10% transferability is not available.

Personnel Costs exceeded the appropriation because services provided by a Health and Human Services legislative analyst were budgeted as contractual expenditures. These services were performed by a County employee so were charged as personnel costs instead of contractual expenses.

5. Public Information \$20,260

Personnel Costs exceeded the appropriation due to charges related to a Visual Information Specialist that should have been charged to the Cable TV Fund.

Operating Expenses exceeded the appropriation due to expenditures incurred to promote Montgomery County at the Agricultural Fair.

6. Board of Elections \$692,350

Board of Elections had an overall budgetary surplus. A County Council Transfer is required because 10% transferability is not available.

Personnel Costs exceeded the appropriation due to expenses associated with conducting the Presidential General Election and two unplanned Special Elections to fill a vacant County Council seat.

7. County Attorney \$198,110

Additional Operating Expenses were needed in order to pay for outside contractual services mandated for Child Welfare cases. The Office of the County Attorney also required temporary staffing for the Debt Collection Unit due to work overflow.

8. General Services \$1,518,720

Expenditures exceeded the appropriation for the Department of General Service due to the following reasons:

- The department incurred additional in-house personnel costs related to Project Civic Access (PCA). These costs were not included in the previously approved supplemental appropriation for PCA.
- DGS incurred expenses of \$200,000 related to the relocation to Edison Park that were reimbursed in FY10.
- As a result of deteriorating infrastructure in County buildings customer demands for facilities maintenance increased beyond the estimated levels in FY09.

9. Correction and Rehabilitation \$1,044,940

Personnel Costs exceeded the budget because lapse was not met and increases in other types of premium pay.

Operating Expenses exceeded the budget due to unanticipated medical cost increases as well as higher than expected supply and food costs. SCAAP payment to the vendor handling the State Criminal Alien Assistance Program (SCAAP) submission contributed to the cost overrun.

10. Economic Development \$381,830

Operating Expenses exceeded the budget due to costs associated with the Republic Properties Lawsuit, the Germantown Incubator, the Wheaton Incubator, and the Green Economic Development Plan.

11. NDA: Boards, Committees & Commissions \$2,960

Operating Expenses exceeded the appropriation due to higher than budgeted requests for reimbursements for travel and dependent care expenses.

12. NDA: Metropolitan Washington Council of Governments \$650

Operating Expenses exceeded the appropriation due to a small unbudgeted increase in membership fees.

11. NDA: Prisoner Medical Services \$17,320

Operating Expenses exceeded the appropriation by \$17,320 largely due to higher than expected medical reimbursements.

12. NDA: Takoma Park Police Rebate \$11,020

A transfer in the amount of \$11,020 for this NDA is needed due to actual rebates calculated by formula being higher than budgeted.

13. NDA: Rockville Parking District \$107,610

Operating Expenses exceeded the appropriation due to reimbursements to the City of Rockville for Rockville Library patron parking that were not budgeted.

14. NDA: Judges Retirement Contribution \$10

Actual Personnel Costs were slightly higher than budgeted.

15. Cable Television \$36,930

Cable Television had an overall budgetary surplus. A County Council Transfer is required because 10% transferability is not available.

Operating Expenses exceeded the appropriation due to higher than budgeted contractual payments to Municipalities, mainly capital support required by the Franchise Agreement.

Causes for the projected appropriation surpluses, which are to be transferred, are listed below:

1. NDA: Working Families Income Supplement \$4,360,060

The FY09 budget estimated a 4.7% growth in the number of recipients based on the two prior fiscal years. However, as the result of a new verification system introduced by the administrator of this program – the Maryland State Comptroller – the number of eligible recipients declined in FY09 by 19.7% (from 26,566 to 21,319) compared to FY08. In addition to the decline in recipients, the average amount issued was slightly lower, which, combined with a concomitant drop in mailing costs incurred by the Comptroller, resulted in a surplus.

FY09 DEPARTMENT EXPENDITURES (THRU PERIOD 13)

| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|------------|
| | A | B | C | B+C | A-(B+C) |
| GENERAL FUND | | | | | |
| BOA BOARD OF APPEALS | | | | | |
| PERSONNEL COSTS | 545,930 | 545,920 | 0 | 545,920 | 10 |
| OPERATING EXPENSES | 71,860 | 64,606 | 1,384 | 65,990 | 5,870 |
| DeptTotal: | 617,790 | 610,526 | 1,384 | 611,910 | 5,880 |
| BOE BOARD OF ELECTIONS | | | | | |
| PERSONNEL COSTS | 3,292,140 | 3,984,489 | 0 | 3,984,489 | -692,349 |
| OPERATING EXPENSES | 7,118,730 | 5,441,728 | 490,619 | 5,932,347 | 1,186,383 |
| DeptTotal: | 10,410,870 | 9,426,217 | 490,619 | 9,916,836 | 494,034 |
| CAT OFFICE OF COUNTY ATTORNEYS | | | | | |
| PERSONNEL COSTS | 5,107,110 | 5,107,103 | 0 | 5,107,103 | 7 |
| OPERATING EXPENSES | 548,674 | 524,834 | 221,949 | 746,782 | -198,108 |
| DeptTotal: | 5,655,784 | 5,631,937 | 221,949 | 5,853,886 | -198,102 |
| CCL COUNTY COUNCIL | | | | | |
| PERSONNEL COSTS | 8,447,460 | 8,126,863 | 0 | 8,126,863 | 320,597 |
| OPERATING EXPENSES | 1,026,990 | 772,686 | 107,047 | 879,733 | 147,257 |
| DeptTotal: | 9,474,450 | 8,899,549 | 107,047 | 9,006,596 | 467,854 |
| CCT CIRCUIT COURT | | | | | |
| PERSONNEL COSTS | 8,107,640 | 7,654,326 | 0 | 7,654,326 | 453,314 |
| OPERATING EXPENSES | 2,879,066 | 2,500,005 | 333,277 | 2,833,281 | 45,785 |
| CAPITAL OUTLAY | 139,804 | 139,804 | 0 | 139,804 | 0 |
| DeptTotal: | 11,126,510 | 10,294,134 | 333,277 | 10,627,411 | 499,099 |
| CEX COUNTY EXECUTIVE | | | | | |
| PERSONNEL COSTS | 6,132,171 | 5,868,370 | 0 | 5,868,370 | 263,801 |
| OPERATING EXPENSES | 1,055,324 | 930,177 | 82,423 | 1,012,599 | 42,725 |
| DeptTotal: | 7,187,495 | 6,798,546 | 82,423 | 6,880,969 | 306,526 |
| CFW COMMISSION FOR WOMEN | | | | | |
| PERSONNEL COSTS | 1,130,770 | 1,105,841 | 0 | 1,105,841 | 24,929 |
| OPERATING EXPENSES | 180,882 | 168,746 | 1,176 | 169,922 | 10,960 |
| DeptTotal: | 1,311,652 | 1,274,587 | 1,176 | 1,275,763 | 35,889 |
| COR CORRECTION AND REHABILITATION | | | | | |
| PERSONNEL COSTS | 58,079,600 | 58,637,425 | 0 | 58,637,425 | -557,825 |
| OPERATING EXPENSES | 7,545,605 | 7,960,161 | 72,552 | 8,032,713 | -487,108 |
| DeptTotal: | 65,625,205 | 66,597,585 | 72,552 | 66,670,137 | -1,044,933 |

* All expenditures are with prior year encumbrance expenditures.

** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|---|------------------|----------------|-----------------|--------------------|------------|
| | A | B | C | B+C | A-(B+C) |
| DED ECONOMIC DEVELOPMENT | | | | | |
| PERSONNEL COSTS | 4,746,110 | 4,746,103 | 0 | 4,746,103 | 7 |
| OPERATING EXPENSES | 3,556,198 | 3,891,475 | 46,545 | 3,938,021 | -381,823 |
| DeptTotal: | 8,302,308 | 8,637,578 | 46,545 | 8,684,124 | -381,816 |
| DEP ENVIRONMENTAL PROTECTION | | | | | |
| PERSONNEL COSTS | 3,485,410 | 3,370,265 | 0 | 3,370,265 | 115,145 |
| OPERATING EXPENSES | 1,108,402 | 718,372 | 248,151 | 966,523 | 141,879 |
| DeptTotal: | 4,593,812 | 4,088,638 | 248,151 | 4,336,789 | 257,024 |
| DEPARTMENT OF GENERAL SERVICES | | | | | |
| PERSONNEL COSTS | 14,830,390 | 14,993,078 | 0 | 14,993,078 | -162,688 |
| OPERATING EXPENSES | 16,974,220 | 18,097,116 | 184,630 | 18,281,746 | -1,307,526 |
| CAPITAL OUTLAY | 0 | 43,382 | 5,110 | 48,492 | -48,492 |
| DeptTotal: | 31,804,610 | 33,133,576 | 189,740 | 33,323,317 | -1,518,707 |
| DPWT PUBLIC WORKS & TRANSPORTATION | | | | | |
| PERSONNEL COSTS | 26,650,950 | 26,329,944 | 0 | 26,329,944 | 321,006 |
| OPERATING EXPENSES | 28,802,014 | 25,955,057 | 2,003,749 | 27,958,806 | 843,207 |
| DeptTotal: | 55,452,964 | 52,285,001 | 2,003,749 | 54,288,750 | 1,164,214 |
| DTS DEPARTMENT OF TECHNOLOGY SERVICES | | | | | |
| PERSONNEL COSTS | 18,105,490 | 17,601,513 | 0 | 17,601,513 | 503,977 |
| OPERATING EXPENSES | 19,141,273 | 15,193,642 | 3,600,757 | 18,794,399 | 346,873 |
| CAPITAL OUTLAY | 120,300 | 117,487 | 0 | 117,487 | 2,813 |
| DeptTotal: | 37,367,063 | 32,912,643 | 3,600,757 | 36,513,400 | 853,663 |
| ECM ETHICS COMMISSION | | | | | |
| PERSONNEL COSTS | 260,840 | 270,898 | 0 | 270,898 | -10,058 |
| OPERATING EXPENSES | 3,470 | 8,359 | 0 | 8,359 | -4,889 |
| DeptTotal: | 264,310 | 279,257 | 0 | 279,257 | -14,947 |
| FIN DEPARTMENT OF FINANCE | | | | | |
| PERSONNEL COSTS | 8,984,810 | 8,354,324 | 0 | 8,354,324 | 630,486 |
| OPERATING EXPENSES | 2,261,767 | 1,609,913 | 440,737 | 2,050,651 | 211,117 |
| DeptTotal: | 11,246,577 | 9,964,237 | 440,737 | 10,404,974 | 841,603 |
| HEALTH AND HUMAN SERVICES | | | | | |
| PERSONNEL COSTS | 106,976,700 | 103,361,909 | 0 | 103,361,909 | 3,614,791 |
| OPERATING EXPENSES | 93,254,385 | 87,299,117 | 1,269,939 | 88,569,056 | 4,685,329 |
| CAPITAL OUTLAY | 275,850 | 275,840 | 0 | 275,840 | 10 |
| DeptTotal: | 200,506,935 | 190,936,866 | 1,269,939 | 192,206,805 | 8,300,130 |
| HOUSING AND COMMUNITY AFFAIRS | | | | | |
| PERSONNEL COSTS | 4,777,270 | 4,624,056 | 0 | 4,624,056 | 153,214 |
| OPERATING EXPENSES | 1,065,215 | 838,538 | 11,290 | 849,827 | 215,388 |
| DeptTotal: | 5,842,485 | 5,462,593 | 11,290 | 5,473,883 | 368,602 |

* All expenditures are with prior year encumbrance expenditures.

** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|-----------|
| | A | B | C | B+C | A-(B+C) |
| HRC OFFICE OF HUMAN RIGHTS | | | | | |
| PERSONNEL COSTS | 2,133,130 | 2,112,794 | 0 | 2,112,794 | 20,336 |
| OPERATING EXPENSES | 188,300 | 126,764 | 61,530 | 188,294 | 6 |
| DeptTotal: | 2,321,430 | 2,239,557 | 61,530 | 2,301,087 | 20,343 |
| IGR OFC OF INTERGOVERNMENTAL RELATIONS | | | | | |
| PERSONNEL COSTS | 736,330 | 765,521 | 0 | 765,521 | -29,191 |
| OPERATING EXPENSES | 140,742 | 93,125 | 1,682 | 94,807 | 45,934 |
| DeptTotal: | 877,072 | 858,646 | 1,682 | 860,328 | 16,743 |
| LIB PUBLIC LIBRARIES | | | | | |
| PERSONNEL COSTS | 30,694,960 | 30,554,189 | 0 | 30,554,189 | 140,771 |
| OPERATING EXPENSES | 9,531,552 | 7,815,099 | 800,177 | 8,615,277 | 916,275 |
| CAPITAL OUTLAY | 75,960 | 75,960 | 0 | 75,960 | 0 |
| DeptTotal: | 40,302,472 | 38,445,248 | 800,177 | 39,245,425 | 1,057,047 |
| MISC. COMMUNITY GRANTS | | | | | |
| OPERATING EXPENSES | 7,498,363 | 6,027,051 | 1,324,744 | 7,351,795 | 146,568 |
| DeptTotal: | 7,498,363 | 6,027,051 | 1,324,744 | 7,351,795 | 146,568 |
| MONT COALITION 4 ADULT ENGLISH LITERACY | | | | | |
| OPERATING EXPENSES | 745,000 | 741,874 | 3,126 | 745,000 | 0 |
| DeptTotal: | 745,000 | 741,874 | 3,126 | 745,000 | 0 |
| MPB MERIT SYSTEM PROTECTION BOARD | | | | | |
| PERSONNEL COSTS | 137,840 | 137,839 | 0 | 137,839 | 1 |
| OPERATING EXPENSES | 15,960 | 10,802 | 123 | 10,926 | 5,034 |
| DeptTotal: | 153,800 | 148,641 | 123 | 148,765 | 5,035 |
| NDA - COUNTY LEASES | | | | | |
| PERSONNEL COSTS | 55,290 | 55,290 | 0 | 55,290 | 0 |
| OPERATING EXPENSES | 18,307,416 | 16,497,617 | 136,830 | 16,634,447 | 1,672,969 |
| CAPITAL OUTLAY | 544,920 | 168,711 | 376,200 | 544,912 | 8 |
| DeptTotal: | 18,907,626 | 16,721,618 | 513,031 | 17,234,649 | 1,672,978 |
| NDA - ITPCC | | | | | |
| OPERATING EXPENSES | 30,233 | 6,788 | 0 | 6,788 | 23,445 |
| DeptTotal: | 30,233 | 6,788 | 0 | 6,788 | 23,445 |
| NDA ARTS COUNCIL OF MONTGOMERY COUNTY | | | | | |
| OPERATING EXPENSES | 5,413,162 | 5,404,463 | 0 | 5,404,463 | 8,699 |
| DeptTotal: | 5,413,162 | 5,404,463 | 0 | 5,404,463 | 8,699 |
| NDA BOARDS, COMMITTEES AND COMMISSIONS | | | | | |
| OPERATING EXPENSES | 20,000 | 22,959 | 0 | 22,959 | -2,959 |
| DeptTotal: | 20,000 | 22,959 | 0 | 22,959 | -2,959 |

* All expenditures are with prior year encumbrance expenditures.

** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |
| NDA CHARTER REVIEW COMMISSION | | | | | |
| OPERATING EXPENSES | 150 | 135 | 0 | 135 | 15 |
| DeptTotal: | 150 | 135 | 0 | 135 | 15 |
| NDA CLOSING COST ASSISTANCE PROGRAM | | | | | |
| OPERATING EXPENSES | 33,790 | 33,790 | 0 | 33,790 | 0 |
| DeptTotal: | 33,790 | 33,790 | 0 | 33,790 | 0 |
| NDA COMPENSATION ADJUSTMENT | | | | | |
| PERSONNEL COSTS | 788,740 | 166,443 | 0 | 166,443 | 622,297 |
| OPERATING EXPENSES | 829,880 | 829,878 | 0 | 829,878 | 2 |
| DeptTotal: | 1,618,620 | 996,321 | 0 | 996,321 | 622,299 |
| NDA CONFERENCE AND VISITOR'S BUREAU | | | | | |
| OPERATING EXPENSES | 761,055 | 671,477 | 89,579 | 761,055 | 0 |
| DeptTotal: | 761,055 | 671,477 | 89,579 | 761,055 | 0 |
| NDA CONFERENCE CENTER | | | | | |
| PERSONNEL COSTS | 112,790 | 73,173 | 0 | 73,173 | 39,617 |
| OPERATING EXPENSES | 471,786 | 356,277 | 0 | 356,277 | 115,509 |
| DeptTotal: | 584,576 | 429,450 | 0 | 429,450 | 155,126 |
| NDA CONTRIB TO SELF INS FUND-RISK MGMT | | | | | |
| OPERATING EXPENSES | 9,809,740 | 9,397,551 | 0 | 9,397,551 | 412,189 |
| DeptTotal: | 9,809,740 | 9,397,551 | 0 | 9,397,551 | 412,189 |
| NDA COUNTY ASSOCIATIONS | | | | | |
| OPERATING EXPENSES | 70,450 | 69,953 | 0 | 69,953 | 497 |
| DeptTotal: | 70,450 | 69,953 | 0 | 69,953 | 497 |
| NDA DESKTOP COMPUTER MODERNIZATION | | | | | |
| OPERATING EXPENSES | 7,614,606 | 6,429,476 | 897,053 | 7,326,529 | 288,077 |
| DeptTotal: | 7,614,606 | 6,429,476 | 897,053 | 7,326,529 | 288,077 |
| NDA GRANTS TO MUNI IN LIEU SHARES TAXES | | | | | |
| OPERATING EXPENSES | 28,020 | 28,012 | 0 | 28,012 | 8 |
| DeptTotal: | 28,020 | 28,012 | 0 | 28,012 | 8 |
| NDA GROUP INSURANCE RETIREES | | | | | |
| OPERATING EXPENSES | 26,039,330 | 26,039,330 | 0 | 26,039,330 | 0 |
| DeptTotal: | 26,039,330 | 26,039,330 | 0 | 26,039,330 | 0 |
| NDA HISTORICAL ACTIVITIES | | | | | |
| OPERATING EXPENSES | 355,340 | 330,155 | 25,185 | 355,340 | 0 |
| DeptTotal: | 355,340 | 330,155 | 25,185 | 355,340 | 0 |
| NDA HOMEOWNERS' ASSOCIATION ROADS | | | | | |
| OPERATING EXPENSES | 337,700 | 337,549 | 0 | 337,549 | 151 |
| DeptTotal: | 337,700 | 337,549 | 0 | 337,549 | 151 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|---|------------------|----------------|-----------------|--------------------|-----------|
| | A | B | C | B+C | A-(B+C) |
| NDA INDEPENDENT AUDIT | | | | | |
| OPERATING EXPENSES | 394,000 | 290,805 | 0 | 290,805 | 103,195 |
| DeptTotal: | 394,000 | 290,805 | 0 | 290,805 | 103,195 |
| NDA METRO WASH COUNCIL OF GOV'TS | | | | | |
| OPERATING EXPENSES | 742,720 | 743,366 | 0 | 743,366 | -646 |
| DeptTotal: | 742,720 | 743,366 | 0 | 743,366 | -646 |
| NDA MUNICIPAL TAX DUPLICATION | | | | | |
| OPERATING EXPENSES | 7,488,240 | 7,479,836 | 0 | 7,479,836 | 8,404 |
| DeptTotal: | 7,488,240 | 7,479,836 | 0 | 7,479,836 | 8,404 |
| NDA POLICE PRISONER MEDICAL | | | | | |
| OPERATING EXPENSES | 10,000 | 27,313 | 0 | 27,313 | -17,313 |
| DeptTotal: | 10,000 | 27,313 | 0 | 27,313 | -17,313 |
| NDA PUBLIC TECHNOLOGIES, INC (PTI) | | | | | |
| OPERATING EXPENSES | 27,500 | 20,000 | 0 | 20,000 | 7,500 |
| DeptTotal: | 27,500 | 20,000 | 0 | 20,000 | 7,500 |
| NDA REBATE-TAKOMA PARK-POLICE PROTECTION | | | | | |
| OPERATING EXPENSES | 705,570 | 716,590 | 0 | 716,590 | -11,020 |
| DeptTotal: | 705,570 | 716,590 | 0 | 716,590 | -11,020 |
| NDA ROCKVILLE PARKING DISTRICT | | | | | |
| OPERATING EXPENSES | 377,500 | 485,109 | 0 | 485,109 | -107,609 |
| DeptTotal: | 377,500 | 485,109 | 0 | 485,109 | -107,609 |
| NDA SPECIAL RETIREMENT CONTRIBUTNS-JUDGE | | | | | |
| PERSONNEL COSTS | 3,740 | 3,749 | 0 | 3,749 | -9 |
| DeptTotal: | 3,740 | 3,749 | 0 | 3,749 | -9 |
| NDA STATE POSITIONS SUPPLEMENT | | | | | |
| PERSONNEL COSTS | 144,950 | 114,954 | 0 | 114,954 | 29,996 |
| DeptTotal: | 144,950 | 114,954 | 0 | 114,954 | 29,996 |
| NDA STATE RETIREMENT CONTRIBUTION | | | | | |
| OPERATING EXPENSES | 934,920 | 934,919 | 0 | 934,919 | 1 |
| DeptTotal: | 934,920 | 934,919 | 0 | 934,919 | 1 |
| NDA -TAKOMA PARK-LIBRARIES TRANSITION | | | | | |
| OPERATING EXPENSES | 112,630 | 112,352 | 0 | 112,352 | 278 |
| DeptTotal: | 112,630 | 112,352 | 0 | 112,352 | 278 |
| NDA WORKING FAMILIES INCOME SUPPLEMENT | | | | | |
| OPERATING EXPENSES | 13,667,700 | 9,016,267 | 0 | 9,016,267 | 4,651,433 |
| DeptTotal: | 13,667,700 | 9,016,267 | 0 | 9,016,267 | 4,651,433 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |
| NDA-CLIMATE CHANGE IMPLEMENTATION | | | | | |
| OPERATING EXPENSES | 1,561,000 | 504,349 | 758,452 | 1,262,801 | 298,199 |
| DeptTotal: | 1,561,000 | 504,349 | 758,452 | 1,262,801 | 298,199 |
| OFFICE OF CONSUMER PROTECTION | | | | | |
| PERSONNEL COSTS | 2,498,990 | 2,492,287 | 0 | 2,492,287 | 6,703 |
| OPERATING EXPENSES | 145,723 | 72,308 | 4,475 | 76,783 | 68,939 |
| DeptTotal: | 2,644,713 | 2,564,595 | 4,475 | 2,569,070 | 75,642 |
| OFFICE OF EMERGENCY MGMT & HOMELAND SEC | | | | | |
| PERSONNEL COSTS | 1,105,020 | 761,288 | 0 | 761,288 | 343,732 |
| OPERATING EXPENSES | 616,483 | 435,639 | 180,840 | 616,478 | 5 |
| DeptTotal: | 1,721,503 | 1,196,926 | 180,840 | 1,377,766 | 343,738 |
| OHR OFFICE OF HUMAN RESOURCES | | | | | |
| PERSONNEL COSTS | 5,372,720 | 4,793,902 | 0 | 4,793,902 | 578,818 |
| OPERATING EXPENSES | 4,405,254 | 3,380,205 | 1,025,047 | 4,405,252 | 2 |
| DeptTotal: | 9,777,974 | 8,174,107 | 1,025,047 | 9,199,153 | 578,820 |
| OIG INSPECTOR GENERAL'S OFFICE | | | | | |
| PERSONNEL COSTS | 490,230 | 419,386 | 0 | 419,386 | 70,844 |
| OPERATING EXPENSES | 204,474 | 128,145 | 70,207 | 198,352 | 6,122 |
| CAPITAL OUTLAY | 6,352 | 0 | 0 | 0 | 6,352 |
| DeptTotal: | 701,056 | 547,530 | 70,207 | 617,737 | 83,318 |
| OLO LEGISLATIVE OVERSIGHT | | | | | |
| PERSONNEL COSTS | 1,270,840 | 1,254,448 | 0 | 1,254,448 | 16,392 |
| OPERATING EXPENSES | 78,750 | 23,323 | 0 | 23,323 | 55,427 |
| DeptTotal: | 1,349,590 | 1,277,772 | 0 | 1,277,772 | 71,818 |
| OMB OFFICE OF MANAGEMENT AND BUDGET | | | | | |
| PERSONNEL COSTS | 3,795,590 | 3,643,332 | 0 | 3,643,332 | 152,258 |
| OPERATING EXPENSES | 206,770 | 163,845 | 35,308 | 199,152 | 7,617 |
| DeptTotal: | 4,002,360 | 3,807,177 | 35,308 | 3,842,485 | 159,875 |
| OPEB TRUST CONTRIBUTIONS | | | | | |
| OPERATING EXPENSES | 16,391,930 | 16,391,930 | 0 | 16,391,930 | 0 |
| DeptTotal: | 16,391,930 | 16,391,930 | 0 | 16,391,930 | 0 |
| PCL PEOPLE'S COUNSEL | | | | | |
| PERSONNEL COSTS | 235,780 | 232,615 | 0 | 232,615 | 3,165 |
| OPERATING EXPENSES | 14,390 | 6,732 | 0 | 6,732 | 7,658 |
| DeptTotal: | 250,170 | 239,347 | 0 | 239,347 | 10,823 |
| PIO OFFICE OF PUBLIC INFORMATION | | | | | |
| PERSONNEL COSTS | 1,127,870 | 1,146,267 | 0 | 1,146,267 | -18,397 |
| OPERATING EXPENSES | 203,329 | 177,968 | 27,210 | 205,179 | -1,850 |
| DeptTotal: | 1,331,199 | 1,324,236 | 27,210 | 1,351,446 | -20,248 |

* All expenditures are with prior year encumbrance expenditures.

** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|---|---------------|-------------|--------------|-----------------|------------|
| | A | B | C | B+C | A-(B+C) |
| POL POLICE | | | | | |
| PERSONNEL COSTS | 199,661,520 | 197,984,086 | 0 | 197,984,086 | 1,677,434 |
| OPERATING EXPENSES | 42,480,633 | 35,557,267 | 3,044,636 | 38,601,903 | 3,878,730 |
| CAPITAL OUTLAY | 307,710 | 0 | 307,704 | 307,704 | 6 |
| DeptTotal: | 242,449,863 | 233,541,353 | 3,352,340 | 236,893,693 | 5,556,170 |
| PRODUCTIVITY ENHANCE PERSON COST SAVINGS | | | | | |
| PERSONNEL COSTS | 0 | 0 | 0 | 0 | 0 |
| DeptTotal: | 0 | 0 | 0 | 0 | 0 |
| RSC REGIONAL SERVICES CENTERS | | | | | |
| PERSONNEL COSTS | 3,287,080 | 3,154,424 | 0 | 3,154,424 | 132,656 |
| OPERATING EXPENSES | 1,161,583 | 908,297 | 176,202 | 1,084,499 | 77,084 |
| DeptTotal: | 4,448,663 | 4,062,722 | 176,202 | 4,238,923 | 209,739 |
| SAO STATE'S ATTORNEY'S OFFICE | | | | | |
| PERSONNEL COSTS | 12,022,850 | 12,022,849 | 0 | 12,022,849 | 1 |
| OPERATING EXPENSES | 573,576 | 647,740 | 14,104 | 661,844 | -88,268 |
| DeptTotal: | 12,596,426 | 12,670,589 | 14,104 | 12,684,694 | -88,267 |
| SHF SHERIFF | | | | | |
| PERSONNEL COSTS | 17,963,398 | 18,158,324 | 0 | 18,158,324 | -194,926 |
| OPERATING EXPENSES | 2,226,059 | 2,173,024 | 53,030 | 2,226,055 | 4 |
| DeptTotal: | 20,189,457 | 20,331,348 | 53,030 | 20,384,378 | -194,922 |
| UTILITIES | | | | | |
| OPERATING EXPENSES | 25,872,860 | 25,522,362 | 4,637 | 25,527,000 | 345,860 |
| DeptTotal: | 25,872,860 | 25,522,362 | 4,637 | 25,527,000 | 345,860 |
| ZAH ZONING & ADMIN HEARINGS | | | | | |
| PERSONNEL COSTS | 446,080 | 440,811 | 0 | 440,811 | 5,269 |
| OPERATING EXPENSES | 89,440 | 43,943 | 0 | 43,943 | 45,497 |
| DeptTotal: | 535,520 | 484,754 | 0 | 484,754 | 50,766 |
| FundTotal: | 960,747,107 | 915,199,874 | 18,539,416 | 933,739,289 | 27,007,817 |
| <u>CONSOLIDATED FIRE TAX DISTRICT</u> | | | | | |
| FIRE AND RESCUE SERVICE | | | | | |
| PERSONNEL COSTS | 161,489,949 | 160,658,773 | 0 | 160,658,773 | 831,176 |
| OPERATING EXPENSES | 34,680,957 | 30,266,920 | 3,683,018 | 33,949,938 | 731,019 |
| CAPITAL OUTLAY | 213,020 | 24,814 | 185,280 | 210,094 | 2,926 |
| DeptTotal: | 196,383,926 | 190,950,506 | 3,868,298 | 194,818,805 | 1,565,121 |
| FundTotal: | 196,383,926 | 190,950,506 | 3,868,298 | 194,818,805 | 1,565,121 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |

RECREATION

REC RECREATION

| | | | | | |
|--------------------|------------|------------|---------|------------|-----------|
| PERSONNEL COSTS | 20,853,110 | 20,467,734 | 0 | 20,467,734 | 385,376 |
| OPERATING EXPENSES | 11,167,967 | 9,668,150 | 153,779 | 9,821,929 | 1,346,038 |
| DeptTotal: | 32,021,077 | 30,135,884 | 153,779 | 30,289,663 | 1,731,414 |
| FundTotal: | 32,021,077 | 30,135,884 | 153,779 | 30,289,663 | 1,731,414 |

TRANSP - MASS TRANSIT

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|-------------|-------------|-----------|-------------|-----------|
| PERSONNEL COSTS | 59,860,470 | 59,860,468 | 0 | 59,860,468 | 2 |
| OPERATING EXPENSES | 51,925,874 | 48,910,863 | 860,685 | 49,771,549 | 2,154,325 |
| CAPITAL OUTLAY | 1,333,168 | 671,124 | 474,109 | 1,145,233 | 187,935 |
| DeptTotal: | 113,119,512 | 109,442,455 | 1,334,794 | 110,777,250 | 2,342,262 |
| FundTotal: | 113,119,512 | 109,442,455 | 1,334,794 | 110,777,250 | 2,342,262 |

BETHESDA - URBAN DIST

RSC REGIONAL SERVICES CENTERS

| | | | | | |
|--------------------|-----------|-----------|-------|-----------|-------|
| PERSONNEL COSTS | 59,620 | 59,619 | 0 | 59,619 | 1 |
| OPERATING EXPENSES | 3,341,305 | 3,335,076 | 4,771 | 3,339,846 | 1,459 |
| DeptTotal: | 3,400,925 | 3,394,695 | 4,771 | 3,399,465 | 1,460 |
| FundTotal: | 3,400,925 | 3,394,695 | 4,771 | 3,399,465 | 1,460 |

SILVER SPRING - URBAN DIST

RSC REGIONAL SERVICES CENTERS

| | | | | | |
|--------------------|-----------|-----------|--------|-----------|---------|
| PERSONNEL COSTS | 1,771,370 | 1,649,440 | 0 | 1,649,440 | 121,930 |
| OPERATING EXPENSES | 1,132,907 | 937,525 | 71,828 | 1,009,353 | 123,554 |
| DeptTotal: | 2,904,277 | 2,586,965 | 71,828 | 2,658,793 | 245,484 |
| FundTotal: | 2,904,277 | 2,586,965 | 71,828 | 2,658,793 | 245,484 |

WHEATON - URBAN DIST

RSC REGIONAL SERVICES CENTERS

| | | | | | |
|--------------------|-----------|-----------|--------|-----------|--------|
| PERSONNEL COSTS | 1,125,290 | 1,054,410 | 0 | 1,054,410 | 70,880 |
| OPERATING EXPENSES | 534,291 | 460,627 | 55,897 | 516,525 | 17,766 |
| DeptTotal: | 1,659,581 | 1,515,037 | 55,897 | 1,570,934 | 88,647 |
| FundTotal: | 1,659,581 | 1,515,037 | 55,897 | 1,570,934 | 88,647 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|---|----------------------|----------------------|-------------------|----------------------|-------------------|
| | A | B | C | B+C | A-(B+C) |
| <u>ECONOMIC DEVELOPMENT FUND</u> | | | | | |
| FIN DEPARTMENT OF FINANCE | | | | | |
| PERSONNEL COSTS | 122,390 | 119,192 | 0 | 119,192 | 3,198 |
| OPERATING EXPENSES | 1,763,960 | 555,000 | 0 | 555,000 | 1,208,960 |
| DeptTotal: | 1,886,350 | 674,192 | 0 | 674,192 | 1,212,158 |
| FundTotal: | 1,886,350 | 674,192 | 0 | 674,192 | 1,212,158 |
| TAX SUPPORTED TOTAL: | 1,312,122,754 | 1,253,899,608 | 24,028,783 | 1,277,928,391 | 34,194,363 |

NON-TAX SUPPORTED

REHABILITATION LOAN

HOUSING AND COMMUNITY AFFAIRS

| | | | | | |
|--------------------|---|---------|---|---------|----------|
| OPERATING EXPENSES | 0 | 321,856 | 0 | 321,856 | -321,856 |
| FundTotal: | 0 | 321,856 | 0 | 321,856 | -321,856 |

HOUSING INITIATIVE

HOUSING AND COMMUNITY AFFAIRS

| | | | | | |
|--------------------|------------|------------|-----------|------------|------------|
| PERSONNEL COSTS | 1,273,910 | 1,273,906 | 0 | 1,273,906 | 4 |
| OPERATING EXPENSES | 43,903,185 | 20,895,307 | 5,934,438 | 26,829,745 | 17,073,440 |
| FundTotal: | 45,177,095 | 22,169,213 | 5,934,438 | 28,103,651 | 17,073,444 |

RESTRICTED DONATIONS

NDA - RESTRICTED DONATIONS

| | | | | | |
|--------------------|-----------|---------|-------|---------|---------|
| PERSONNEL COSTS | 10,000 | 10,000 | 0 | 10,000 | 0 |
| OPERATING EXPENSES | 1,331,316 | 527,125 | 1,984 | 529,109 | 802,206 |
| FundTotal: | 1,341,316 | 537,125 | 1,984 | 539,109 | 802,206 |

CABLE TV

DTS DEPARTMENT OF TECHNOLOGY SERVICES

| | | | | | |
|--------------------|------------|------------|-----------|------------|---------|
| PERSONNEL COSTS | 1,774,650 | 1,626,464 | 0 | 1,626,464 | 148,186 |
| OPERATING EXPENSES | 11,647,627 | 9,587,293 | 2,097,257 | 11,684,550 | -36,923 |
| FundTotal: | 13,422,277 | 11,213,757 | 2,097,257 | 13,311,014 | 111,263 |

WATER QUALITY PROTECTION FUND

DEP ENVIRONMENTAL PROTECTION

| | | | | | |
|--------------------|-----------|-----------|-----------|-----------|---------|
| PERSONNEL COSTS | 1,789,770 | 1,643,690 | 0 | 1,643,690 | 146,080 |
| OPERATING EXPENSES | 6,585,415 | 4,453,998 | 1,830,973 | 6,284,971 | 300,444 |
| FundTotal: | 8,375,185 | 6,097,688 | 1,830,973 | 7,928,661 | 446,523 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |

LIQUOR - OPERATING ACTIVITY

DLC LIQUOR CONTROL

| | | | | | |
|--------------------|-------------------|-------------------|----------------|-------------------|------------------|
| PERSONNEL COSTS | 24,788,720 | 23,913,109 | 0 | 23,913,109 | 875,611 |
| OPERATING EXPENSES | 14,918,018 | 12,565,995 | 697,268 | 13,263,262 | 1,654,755 |
| CAPITAL OUTLAY | 34,554,337 | 33,833,267 | 92,223 | 33,925,490 | 628,847 |
| FundTotal: | 74,261,075 | 70,312,370 | 789,491 | 71,101,861 | 3,159,214 |

DISPOSAL OPERATING ACTIVITIES

DEP ENVIRONMENTAL PROTECTION

| | | | | | |
|--------------------|-------------------|-------------------|------------------|-------------------|------------------|
| PERSONNEL COSTS | 8,903,430 | 8,845,092 | 0 | 8,845,092 | 58,338 |
| OPERATING EXPENSES | 87,138,650 | 74,558,879 | 7,397,643 | 81,956,522 | 5,182,128 |
| CAPITAL OUTLAY | 1,797,284 | 1,780,675 | 13,454 | 1,794,129 | 3,155 |
| FundTotal: | 97,839,364 | 85,184,646 | 7,411,097 | 92,595,743 | 5,243,622 |

COLLECTION OPERATING ACTIVITIES

DEP ENVIRONMENTAL PROTECTION

| | | | | | |
|--------------------|------------------|------------------|----------|------------------|----------------|
| PERSONNEL COSTS | 1,172,350 | 1,069,196 | 0 | 1,069,196 | 103,154 |
| OPERATING EXPENSES | 5,583,550 | 5,177,803 | 0 | 5,177,803 | 405,747 |
| FundTotal: | 6,755,900 | 6,246,999 | 0 | 6,246,999 | 508,901 |

LEAFING OPERATING ACTIVITIES

DEP ENVIRONMENTAL PROTECTION

| | | | | | |
|--------------------|------------------|------------------|----------|------------------|----------------|
| PERSONNEL COSTS | 3,343,360 | 2,845,182 | 0 | 2,845,182 | 498,178 |
| OPERATING EXPENSES | 1,934,500 | 1,934,488 | 0 | 1,934,488 | 12 |
| FundTotal: | 5,277,860 | 4,779,670 | 0 | 4,779,670 | 498,190 |

COMM USE OF SCHOOLS - OPERATING ACTIVITY

COMMUNITY USE OF PUBLIC FACILITIES

| | | | | | |
|--------------------|------------------|------------------|----------|------------------|----------------|
| PERSONNEL COSTS | 2,357,887 | 2,166,731 | 0 | 2,166,731 | 191,156 |
| OPERATING EXPENSES | 6,719,383 | 6,447,964 | 0 | 6,447,964 | 271,418 |
| CAPITAL OUTLAY | 21,138 | 19,313 | 0 | 19,313 | 1,825 |
| FundTotal: | 9,098,408 | 8,634,009 | 0 | 8,634,009 | 464,399 |

BETHESDA PK OPERATING ACTIVITY

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|-------------------|-------------------|----------------|-------------------|----------------|
| PERSONNEL COSTS | 1,898,710 | 1,863,923 | 0 | 1,863,923 | 34,787 |
| OPERATING EXPENSES | 10,666,521 | 10,367,100 | 221,563 | 10,588,663 | 77,857 |
| CAPITAL OUTLAY | 18,560 | 17,063 | 0 | 17,063 | 1,497 |
| FundTotal: | 12,583,791 | 12,248,087 | 221,563 | 12,469,650 | 114,141 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |

SILVER SP PK OPERATING ACTIVITY

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|-------------------|-------------------|----------------|-------------------|----------------|
| PERSONNEL COSTS | 2,043,250 | 1,979,324 | 0 | 1,979,324 | 63,926 |
| OPERATING EXPENSES | 9,038,467 | 8,362,259 | 247,794 | 8,610,053 | 428,414 |
| CAPITAL OUTLAY | 21,000 | 19,047 | 0 | 19,047 | 1,953 |
| FundTotal: | 11,102,717 | 10,360,630 | 247,794 | 10,608,424 | 494,292 |

MONT HILLS PK OPERATING ACTIVITY

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|----------------|---------------|--------------|----------------|---------------|
| PERSONNEL COSTS | 37,900 | 37,522 | 0 | 37,522 | 378 |
| OPERATING EXPENSES | 76,800 | 59,744 | 2,792 | 62,536 | 14,264 |
| FundTotal: | 114,700 | 97,266 | 2,792 | 100,058 | 14,642 |

WHEATON PK OPERATING ACTIVITY

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|------------------|------------------|---------------|------------------|----------------|
| PERSONNEL COSTS | 275,870 | 275,370 | 0 | 275,370 | 500 |
| OPERATING EXPENSES | 977,474 | 827,805 | 41,770 | 869,574 | 107,900 |
| CAPITAL OUTLAY | 4,100 | 3,571 | 0 | 3,571 | 529 |
| FundTotal: | 1,257,444 | 1,106,746 | 41,770 | 1,148,516 | 108,928 |

PERMITTING SERVICES

PERMITTING SERVICES

| | | | | | |
|--------------------|-------------------|-------------------|----------------|-------------------|------------------|
| PERSONNEL COSTS | 23,650,940 | 22,015,735 | 0 | 22,015,735 | 1,635,205 |
| OPERATING EXPENSES | 6,686,084 | 4,818,145 | 341,488 | 5,159,633 | 1,526,450 |
| CAPITAL OUTLAY | 112,000 | 61,547 | 0 | 61,547 | 50,453 |
| FundTotal: | 30,449,024 | 26,895,427 | 341,488 | 27,236,915 | 3,212,108 |

MOTOR POOL

DEPARTMENT OF GENERAL SERVICES

| | | | | | |
|--------------------|------------|------------|---------|------------|------------|
| PERSONNEL COSTS | 18,863,730 | 18,873,293 | 0 | 18,873,293 | -9,563 |
| OPERATING EXPENSES | 40,990,381 | 41,883,668 | 587,330 | 42,470,998 | -1,480,617 |
| CAPITAL OUTLAY | 10,976,935 | 8,758,397 | 80,453 | 8,838,849 | 2,138,085 |

DPWT PUBLIC WORKS & TRANSPORTATION

| | | | | | |
|--------------------|-------------------|-------------------|----------------|-------------------|----------------|
| PERSONNEL COSTS | 0 | 0 | 0 | 0 | 0 |
| OPERATING EXPENSES | 0 | 0 | 7,424 | 7,424 | -7,424 |
| FundTotal: | 70,831,046 | 69,515,357 | 675,208 | 70,190,565 | 640,481 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|------------------|----------------|-----------------|--------------------|----------|
| | A | B | C | B+C | A-(B+C) |

CENTRAL DUPLICATING

DEPARTMENT OF GENERAL SERVICES

| | | | | | |
|--------------------|------------------|------------------|----------------|------------------|----------------|
| PERSONNEL COSTS | 2,225,300 | 2,187,856 | 0 | 2,187,856 | 37,444 |
| OPERATING EXPENSES | 4,071,831 | 3,853,283 | 218,548 | 4,071,831 | 0 |
| CAPITAL OUTLAY | 367,200 | 73,611 | 0 | 73,611 | 293,589 |
| FundTotal: | 6,664,331 | 6,114,750 | 218,548 | 6,333,298 | 331,033 |

SELF INSUR - LIABILITY & PROPERTY

FIN DEPARTMENT OF FINANCE

| | | | | | |
|--------------------|-------------------|-------------------|---------------|-------------------|-------------------|
| PERSONNEL COSTS | 3,790,890 | 3,389,831 | 0 | 3,389,831 | 401,059 |
| OPERATING EXPENSES | 39,669,000 | 44,701,361 | 61,115 | 44,762,476 | -5,093,476 |
| FundTotal: | 43,459,890 | 48,091,192 | 61,115 | 48,152,307 | -4,692,417 |

SELF INSUR - EMPLOYEE HEALTH

FIN DEPARTMENT OF FINANCE

| | | | | | |
|-----------------|---|---|---|---|---|
| PERSONNEL COSTS | 0 | 0 | 0 | 0 | 0 |
|-----------------|---|---|---|---|---|

OHR OFFICE OF HUMAN RESOURCES

| | | | | | |
|--------------------|--------------------|--------------------|----------------|--------------------|-------------------|
| PERSONNEL COSTS | 1,327,480 | 721,413 | 0 | 721,413 | 606,067 |
| OPERATING EXPENSES | 164,758,190 | 108,049,657 | 596,630 | 108,646,287 | 56,111,903 |
| FundTotal: | 166,085,670 | 108,771,069 | 596,630 | 109,367,699 | 56,717,971 |

RSP-DISABILITY BENEFITS (LTD2)

OHR OFFICE OF HUMAN RESOURCES

| | | | | | |
|--------------------|----------|----------------|----------|----------------|-----------------|
| PERSONNEL COSTS | 0 | 43,323 | 0 | 43,323 | -43,323 |
| OPERATING EXPENSES | 0 | 653,387 | 0 | 653,387 | -653,387 |
| FundTotal: | 0 | 696,710 | 0 | 696,710 | -696,710 |

EMPLOYEES RETIREMENT SAVINGS PLAN

FIN DEPARTMENT OF FINANCE

| | | | | | |
|-----------------|---|--------|---|--------|---------|
| PERSONNEL COSTS | 0 | 21,562 | 0 | 21,562 | -21,562 |
|-----------------|---|--------|---|--------|---------|

NDA BOARD OF INVESTMENTS/TRUSTEES

| | | | | | |
|--------------------|---|-----------|---|-----------|------------|
| PERSONNEL COSTS | 0 | 46,334 | 0 | 46,334 | -46,334 |
| OPERATING EXPENSES | 0 | 3,832,043 | 0 | 3,832,043 | -3,832,043 |

OHR OFFICE OF HUMAN RESOURCES

| | | | | | |
|--------------------|---------------|------------------|---------------|------------------|-------------------|
| PERSONNEL COSTS | 0 | 59,999 | 0 | 59,999 | -59,999 |
| OPERATING EXPENSES | 12,000 | 34,497 | 86,850 | 121,347 | -109,347 |
| FundTotal: | 12,000 | 3,994,435 | 86,850 | 4,081,285 | -4,069,285 |

* All expenditures are with prior year encumbrance expenditures.

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** Includes pre-encumbrances and prior year encumbrances.

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| | Latest Budget | CY Expend.* | CY Encumbr** | Total Exp. YTD* | Variance |
|--|--------------------|--------------------|-------------------|--------------------|---------------------|
| | A | B | C | B+C | A-(B+C) |
| RETIREMENT FUND | | | | | |
| FIN DEPARTMENT OF FINANCE | | | | | |
| PERSONNEL COSTS | 0 | 46,098 | 0 | 46,098 | -46,098 |
| NDA BOARD OF INVESTMENTS/TRUSTEES | | | | | |
| PERSONNEL COSTS | 0 | 522,377 | 0 | 522,377 | -522,377 |
| OPERATING EXPENSES | 1,050 | 15,309,960 | 123 | 15,310,084 | -15,309,034 |
| OHR OFFICE OF HUMAN RESOURCES | | | | | |
| PERSONNEL COSTS | 0 | 922,315 | 0 | 922,315 | -922,315 |
| OPERATING EXPENSES | 639,151 | 170,449,233 | 692,149 | 171,141,382 | -170,502,232 |
| FundTotal: | 640,201 | 187,249,983 | 692,272 | 187,942,255 | -187,302,055 |
| NON-TAX SUPPORTED TOTAL: | 604,749,292 | 690,638,986 | 21,251,270 | 711,890,256 | -107,140,964 |

* All expenditures are with prior year encumbrance expenditures.

** Includes pre-encumbrances and prior year encumbrances.