

**MEMORANDUM**

December 1, 2009

TO: County Council  
FROM: *CHL*  
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.

Council staff added the following explanations of selected transfers.

**Public Information Office** The Visual Information Specialist who serves as one of our graphic designers and does some backup video editing was supposed to be partially charged to the Cable Fund in FY09. Unfortunately, that amount did not automatically get charged to the Cable Fund as anticipated. It took most of the summer to figure out, and then it was too late to do a journal entry. In the current year, that position is being charge fully to the cable plan and the costs are going directly to that index code, so this situation will not recur. The cost of this overage was \$18,400.

The Agricultural Fair was not in the original PIO budget. The Director wanted to have a large County presence there, and PIO had to pay for booth space, etc. It was a huge success, having all of the County departments and agencies in one place, but it was an effort and cost that could not be maintained this past August. The cost of this overage was \$1,860.

The total overage was \$22,260 -- \$18,400 in personnel costs that should have been charged to cable; and \$1,860 in operating.

**Department of Economic Development** Increased costs for DED are attributed to the following: The Republic lawsuit cost of \$121,000 which represented the amount of money the County had to pay for legal representation for Site II; the Germantown Incubator was over spent by \$505,000; the Wheaton Incubator was over spent by \$13,950, and the Green Tech Plan was \$42,500 and not included in the budget. Unused personnel funding offset the costs for some of the items mentioned; however, the cost obligations did exceed the department's budget.

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

2009 NOV 23 AM 8:30  
RECEIVED  
MONTGOMERY COUNTY  
COUNCIL

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</u> <u>Appropriation</u>	<u>Total</u> <u>Transfers</u>	<u>% of Total Fund</u> <u>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**

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

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

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

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

**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)
<b>GENERAL FUND</b>					
<b>BOA BOARD OF APPEALS</b>					
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
<b>BOE BOARD OF ELECTIONS</b>					
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
<b>CAT OFFICE OF COUNTY ATTORNEYS</b>					
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
<b>CCL COUNTY COUNCIL</b>					
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
<b>CCT CIRCUIT COURT</b>					
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
<b>CEX COUNTY EXECUTIVE</b>					
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
<b>CFW COMMISSION FOR WOMEN</b>					
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
<b>COR CORRECTION AND REHABILITATION</b>					
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.

1 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b>DED ECONOMIC DEVELOPMENT</b>					
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
<b>DEP ENVIRONMENTAL PROTECTION</b>					
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
<b>DEPARTMENT OF GENERAL SERVICES</b>					
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
<b>DPWT PUBLIC WORKS &amp; TRANSPORTATION</b>					
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
<b>DTS DEPARTMENT OF TECHNOLOGY SERVICES</b>					
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
<b>ECM ETHICS COMMISSION</b>					
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
<b>FIN DEPARTMENT OF FINANCE</b>					
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
<b>HEALTH AND HUMAN SERVICES</b>					
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
<b>HOUSING AND COMMUNITY AFFAIRS</b>					
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.

2 of 13

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b>HRC OFFICE OF HUMAN RIGHTS</b>					
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
<b>DeptTotal:</b>	<b>2,321,430</b>	<b>2,239,557</b>	<b>61,530</b>	<b>2,301,087</b>	<b>20,343</b>
<b>IGR OFC OF INTERGOVERNMENTAL RELATIONS</b>					
PERSONNEL COSTS	736,330	765,521	0	765,521	-29,191
OPERATING EXPENSES	140,742	93,125	1,682	94,807	45,934
<b>DeptTotal:</b>	<b>877,072</b>	<b>858,646</b>	<b>1,682</b>	<b>860,328</b>	<b>16,743</b>
<b>LIB PUBLIC LIBRARIES</b>					
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
<b>DeptTotal:</b>	<b>40,302,472</b>	<b>38,445,248</b>	<b>800,177</b>	<b>39,245,425</b>	<b>1,057,047</b>
<b>MISC. COMMUNITY GRANTS</b>					
OPERATING EXPENSES	7,498,363	6,027,051	1,324,744	7,351,795	146,568
<b>DeptTotal:</b>	<b>7,498,363</b>	<b>6,027,051</b>	<b>1,324,744</b>	<b>7,351,795</b>	<b>146,568</b>
<b>MONT COALITION 4 ADULT ENGLISH LITERACY</b>					
OPERATING EXPENSES	745,000	741,874	3,126	745,000	0
<b>DeptTotal:</b>	<b>745,000</b>	<b>741,874</b>	<b>3,126</b>	<b>745,000</b>	<b>0</b>
<b>MPB MERIT SYSTEM PROTECTION BOARD</b>					
PERSONNEL COSTS	137,840	137,839	0	137,839	1
OPERATING EXPENSES	15,960	10,802	123	10,926	5,034
<b>DeptTotal:</b>	<b>153,800</b>	<b>148,641</b>	<b>123</b>	<b>148,765</b>	<b>5,035</b>
<b>NDA - COUNTY LEASES</b>					
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
<b>DeptTotal:</b>	<b>18,907,626</b>	<b>16,721,618</b>	<b>513,031</b>	<b>17,234,649</b>	<b>1,672,978</b>
<b>NDA - ITPCC</b>					
OPERATING EXPENSES	30,233	6,788	0	6,788	23,445
<b>DeptTotal:</b>	<b>30,233</b>	<b>6,788</b>	<b>0</b>	<b>6,788</b>	<b>23,445</b>
<b>NDA ARTS COUNCIL OF MONTGOMERY COUNTY</b>					
OPERATING EXPENSES	5,413,162	5,404,463	0	5,404,463	8,699
<b>DeptTotal:</b>	<b>5,413,162</b>	<b>5,404,463</b>	<b>0</b>	<b>5,404,463</b>	<b>8,699</b>
<b>NDA BOARDS, COMMITTEES AND COMMISSIONS</b>					
OPERATING EXPENSES	20,000	22,959	0	22,959	-2,959
<b>DeptTotal:</b>	<b>20,000</b>	<b>22,959</b>	<b>0</b>	<b>22,959</b>	<b>-2,959</b>

\* All expenditures are with prior year encumbrance expenditures.

\*\* Includes pre-encumbrances and prior year encumbrances.

3 of 13

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b>NDA CHARTER REVIEW COMMISSION</b>					
OPERATING EXPENSES	150	135	0	135	15
DeptTotal:	150	135	0	135	15
<b>NDA CLOSING COST ASSISTANCE PROGRAM</b>					
OPERATING EXPENSES	33,790	33,790	0	33,790	0
DeptTotal:	33,790	33,790	0	33,790	0
<b>NDA COMPENSATION ADJUSTMENT</b>					
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
<b>NDA CONFERENCE AND VISITOR'S BUREAU</b>					
OPERATING EXPENSES	761,055	671,477	89,579	761,055	0
DeptTotal:	761,055	671,477	89,579	761,055	0
<b>NDA CONFERENCE CENTER</b>					
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
<b>NDA CONTRIB TO SELF INS FUND-RISK MGMT</b>					
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
<b>NDA COUNTY ASSOCIATIONS</b>					
OPERATING EXPENSES	70,450	69,953	0	69,953	497
DeptTotal:	70,450	69,953	0	69,953	497
<b>NDA DESKTOP COMPUTER MODERNIZATION</b>					
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
<b>NDA GRANTS TO MUNI IN LIEU SHARES TAXES</b>					
OPERATING EXPENSES	28,020	28,012	0	28,012	8
DeptTotal:	28,020	28,012	0	28,012	8
<b>NDA GROUP INSURANCE RETIREES</b>					
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
<b>NDA HISTORICAL ACTIVITIES</b>					
OPERATING EXPENSES	355,340	330,155	25,185	355,340	0
DeptTotal:	355,340	330,155	25,185	355,340	0
<b>NDA HOMEOWNERS' ASSOCIATION ROADS</b>					
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.

4 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

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

5 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b>NDA-CLIMATE CHANGE IMPLEMENTATION</b>					
OPERATING EXPENSES	1,561,000	504,349	758,452	1,262,801	298,199
<b>DeptTotal:</b>	<b>1,561,000</b>	<b>504,349</b>	<b>758,452</b>	<b>1,262,801</b>	<b>298,199</b>
<b>OFFICE OF CONSUMER PROTECTION</b>					
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
<b>DeptTotal:</b>	<b>2,644,713</b>	<b>2,564,595</b>	<b>4,475</b>	<b>2,569,070</b>	<b>75,642</b>
<b>OFFICE OF EMERGENCY MGMT &amp; HOMELAND SEC</b>					
PERSONNEL COSTS	1,105,020	761,288	0	761,288	343,732
OPERATING EXPENSES	616,483	435,639	180,840	616,478	5
<b>DeptTotal:</b>	<b>1,721,503</b>	<b>1,196,926</b>	<b>180,840</b>	<b>1,377,766</b>	<b>343,738</b>
<b>OHR OFFICE OF HUMAN RESOURCES</b>					
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
<b>DeptTotal:</b>	<b>9,777,974</b>	<b>8,174,107</b>	<b>1,025,047</b>	<b>9,199,153</b>	<b>578,820</b>
<b>OIG INSPECTOR GENERAL'S OFFICE</b>					
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
<b>DeptTotal:</b>	<b>701,056</b>	<b>547,530</b>	<b>70,207</b>	<b>617,737</b>	<b>83,318</b>
<b>OLO LEGISLATIVE OVERSIGHT</b>					
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
<b>DeptTotal:</b>	<b>1,349,590</b>	<b>1,277,772</b>	<b>0</b>	<b>1,277,772</b>	<b>71,818</b>
<b>OMB OFFICE OF MANAGEMENT AND BUDGET</b>					
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
<b>DeptTotal:</b>	<b>4,002,360</b>	<b>3,807,177</b>	<b>35,308</b>	<b>3,842,485</b>	<b>159,875</b>
<b>OPEB TRUST CONTRIBUTIONS</b>					
OPERATING EXPENSES	16,391,930	16,391,930	0	16,391,930	0
<b>DeptTotal:</b>	<b>16,391,930</b>	<b>16,391,930</b>	<b>0</b>	<b>16,391,930</b>	<b>0</b>
<b>PCL PEOPLE'S COUNSEL</b>					
PERSONNEL COSTS	235,780	232,615	0	232,615	3,165
OPERATING EXPENSES	14,390	6,732	0	6,732	7,658
<b>DeptTotal:</b>	<b>250,170</b>	<b>239,347</b>	<b>0</b>	<b>239,347</b>	<b>10,823</b>
<b>PIO OFFICE OF PUBLIC INFORMATION</b>					
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
<b>DeptTotal:</b>	<b>1,331,199</b>	<b>1,324,236</b>	<b>27,210</b>	<b>1,351,446</b>	<b>-20,248</b>

\* All expenditures are with prior year encumbrance expenditures.

6 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b>POL POLICE</b>					
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
<b>PRODUCTIVITY ENHANCE PERSON COST SAVINGS</b>					
PERSONNEL COSTS	0	0	0	0	0
DeptTotal:	0	0	0	0	0
<b>RSC REGIONAL SERVICES CENTERS</b>					
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
<b>SAO STATE'S ATTORNEY'S OFFICE</b>					
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
<b>SHF SHERIFF</b>					
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
<b>UTILITIES</b>					
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
<b>ZAH ZONING &amp; ADMIN HEARINGS</b>					
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
<b><u>CONSOLIDATED FIRE TAX DISTRICT</u></b>					
<b>FIRE AND RESCUE SERVICE</b>					
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.

7 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	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.

8 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	Latest Budget	CY Expend.*	CY Encumbr**	Total Exp. YTD*	Variance
	A	B	C	B+C	A-(B+C)
<b><u>ECONOMIC DEVELOPMENT FUND</u></b>					
<b>FIN DEPARTMENT OF FINANCE</b>					
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
<b>TAX SUPPORTED TOTAL:</b>	<b>1,312,122,754</b>	<b>1,253,899,608</b>	<b>24,028,783</b>	<b>1,277,928,391</b>	<b>34,194,363</b>

## **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.

9 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	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
<b>FundTotal:</b>	<b>74,261,075</b>	<b>70,312,370</b>	<b>789,491</b>	<b>71,101,861</b>	<b>3,159,214</b>

## 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
<b>FundTotal:</b>	<b>97,839,364</b>	<b>85,184,646</b>	<b>7,411,097</b>	<b>92,595,743</b>	<b>5,243,622</b>

## 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
<b>FundTotal:</b>	<b>6,755,900</b>	<b>6,246,999</b>	<b>0</b>	<b>6,246,999</b>	<b>508,901</b>

## 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
<b>FundTotal:</b>	<b>5,277,860</b>	<b>4,779,670</b>	<b>0</b>	<b>4,779,670</b>	<b>498,190</b>

## 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
<b>FundTotal:</b>	<b>9,098,408</b>	<b>8,634,009</b>	<b>0</b>	<b>8,634,009</b>	<b>464,399</b>

## 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
<b>FundTotal:</b>	<b>12,583,791</b>	<b>12,248,087</b>	<b>221,563</b>	<b>12,469,650</b>	<b>114,141</b>

\* All expenditures are with prior year encumbrance expenditures.

10 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	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
<b>FundTotal:</b>	<b>11,102,717</b>	<b>10,360,630</b>	<b>247,794</b>	<b>10,608,424</b>	<b>494,292</b>

### 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
<b>FundTotal:</b>	<b>114,700</b>	<b>97,266</b>	<b>2,792</b>	<b>100,058</b>	<b>14,642</b>

### 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
<b>FundTotal:</b>	<b>1,257,444</b>	<b>1,106,746</b>	<b>41,770</b>	<b>1,148,516</b>	<b>108,928</b>

### 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
<b>FundTotal:</b>	<b>30,449,024</b>	<b>26,895,427</b>	<b>341,488</b>	<b>27,236,915</b>	<b>3,212,108</b>

### 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
<b>FundTotal:</b>	<b>70,831,046</b>	<b>69,515,357</b>	<b>675,208</b>	<b>70,190,565</b>	<b>640,481</b>

\* All expenditures are with prior year encumbrance expenditures.

11 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

	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
<b>FundTotal:</b>	<b>6,664,331</b>	<b>6,114,750</b>	<b>218,548</b>	<b>6,333,298</b>	<b>331,033</b>

## 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
<b>FundTotal:</b>	<b>43,459,890</b>	<b>48,091,192</b>	<b>61,115</b>	<b>48,152,307</b>	<b>-4,692,417</b>

## 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
<b>FundTotal:</b>	<b>166,085,670</b>	<b>108,771,069</b>	<b>596,630</b>	<b>109,367,699</b>	<b>56,717,971</b>

## 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
<b>FundTotal:</b>	<b>0</b>	<b>696,710</b>	<b>0</b>	<b>696,710</b>	<b>-696,710</b>

## 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
<b>FundTotal:</b>	<b>12,000</b>	<b>3,994,435</b>	<b>86,850</b>	<b>4,081,285</b>	<b>-4,069,285</b>

\* All expenditures are with prior year encumbrance expenditures.

12 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM

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

\* All expenditures are with prior year encumbrance expenditures.

13 of 13

\*\* Includes pre-encumbrances and prior year encumbrances.

11/19/2009 1:19:28 PM