

Non-Departmental Accounts

MISSION STATEMENT

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

In FY11, 33 NDAs are funded. Five NDAs are not recommended for funding: the Board of Investment Trustees; Climate Change Implementation; Motor Pool Fund Contribution; Restricted Donations; and Retiree Health Benefit Trust. The 6 full-time positions and 1 part-time position with the Board of Investment Trustees are charged to various retirement funds; 0.5 workyears are charged to the Compensation and Employee Benefits Adjustments NDA for deferred compensation management.

BUDGET OVERVIEW

The total approved FY11 Operating Budget for the Non-Departmental Accounts is \$137,762,630, an increase of \$7,433,650 or 5.7 percent from the FY10 Approved Budget of \$130,328,980.

PROGRAM CONTACTS

Contact Amy Wilson of the Office of Management and Budget at 240.777.2775 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Arts and Humanities Council

This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCRC), the County's designated local arts and humanities agency. FY11 taxpayer support of the AHCRC includes general operating grants to arts and humanities organizations; program grants to agencies not receiving general operating support; project grants to individuals, scholars, groups, or small organizations; technical assistance and other support services for individuals and other organizations in the County; and operating expenses for AHCRC. The County's contribution is implemented by a contract between the Department of Recreation and AHCRC.

The AHCRC's mission is to promote, support, and expand cultural activities in the County and to help integrate them into the lives of all residents. AHCRC coordinates services to more than 300 arts and humanities organizations and over 300 individual artists and scholars in the County. Its activities include providing grants to individuals, scholars, and arts and humanities organizations; providing technical assistance to arts and humanities organizations; sponsoring cultural events; publishing and maintaining on its website a comprehensive calendar of cultural events in the County; coordinating cultural activities; sponsoring and overseeing the presentation of an annual cultural fair; providing staff support for the County's Public Arts Trust; and implementing the County's first community cultural plan. AHCRC is headquartered in Silver Spring, Maryland, and receives support from the State of Maryland, Montgomery County, regional foundations, and private support.

Approved for Arts Facility Financing, but included as part of the Capital Budget within the Cost Sharing: MCG Project (CIP#720601) for a total of \$1,100,000 out of \$1,550,000 (see Community Grants list also) are listed as follows: Old Blair Auditorium \$600,000; and Olney Theatre \$500,000.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	5,069,380	0.0
Add: American Film Institute	506,100	0.0
Add: Advancement Grants	300,000	0.0
Decrease Cost: 10% reduction to base of AHCRC support exclusive of the grants to the designated groups	-396,310	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY10	-1,106,250	0.0
FY11 CE Recommended	4,372,920	0.0

Board of Investment Trustees

The mission of the Board of Investment Trustees is to manage prudent investment programs for the members of the Employee Retirement Plans and the Retiree Health Benefits Trust and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), Retiree Health Benefit Trust (RHBT), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. The Board of Investment Trustees manages the assets of the ERS and RHBT through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	0	0.0
FY11 CE Recommended	0	0.0

Boards, Committees, and Commissions

There are approximately 75 boards, committees, and commissions, created by law or resolution, which serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	27,000	0.0
FY11 CE Recommended	27,000	0.0

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four years, within six months after the Council assumes office, for the purpose of studying the Charter. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted no later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	1,000	0.0
FY11 CE Recommended	1,000	0.0

Climate Change Implementation

This NDA provides funding to implement the initiatives the Council adopted in Bills 29-07, Environmental Sustainability - Climate Protection - Motor Vehicles; 30-07, Buildings - Energy Efficiency; 32-07, Environmental Sustainability - Climate Protection Plan; and 35-07, Consumer Protection - Energy and Environmental Advocacy; and to fund the Clean Energy Rewards program established in County Code 18A-11.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	656,760	0.5
Enhance: Advocacy and Assistance by the Office of Consumer Protection Regarding Energy and Environmental Matters Before Federal and State Agencies	20,000	0.0
Eliminate: Tank Preparation for B-20 Fuel	-24,000	0.0
Eliminate: Part-Time Human Resources Specialist III for Coordinating Telecommuters	-34,760	-0.5
Eliminate: Funding for Implementation of Sustainability Working Group Recommendations	-50,000	0.0
Shift: Climate Change Advocacy and Assistance to the Office of Consumer Protection	-50,000	0.0
Eliminate: Clean Energy Rewards Program	-518,000	0.0
FY11 CE Recommended	0	0.0

Community Grants

This NDA provides one-time grants directly to organizations in the Community. A complete list of grantees is located within the FY11 Recommended Changes Table at the end of this section. Included in this NDA are:

- Community Grants: one-time grants to organizations that leverage Federal, State, and/or private funding or improve the quality of life for County residents. FY11 Community Grants are \$3,020,040, two shifts to the community grants that are included in the total are Heritage Tourism Alliance of Montgomery County (\$60,000) from NDA - Arts and Humanities, and Montgomery County Collaboration Council for Children, Youth and Families (infoMONTGOMERY \$98,590, and Excel Beyond the Bell \$100,000);
- Community Service Grants: one-time grants for capital purchases that support health and human service activities. FY11 Community Service Grants are \$64,020.

Approved for Community Grants, but included as part of the Capital Budget within the Cost Sharing: MCG Project (CIP#720601) for a total of \$450,000 out of \$1,550,000 (see Arts and Humanities for Arts Facility Financing list) are listed as follows: CHI Centers, Inc. \$200,000; Girl Scout Council of Nation's Capital \$100,000; Ivymount School, Inc. \$100,000; and Jewish Foundation for Group Homes, Inc. \$50,000.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	4,392,320	0.0
Add: Community Grant: A Wider Circle (maintenance and utilities)	10,080	0.0
Add: Community Grant: A Wider Circle (rent)	20,150	0.0
Add: Community Grant: African American Festival of Academic Excellence (facility rental and operating expenses)	25,000	0.0
Add: Community Grant: Alliance for Workplace Excellence (operating expenses and to empower employers to build excellent places to work)	28,000	0.0
Add: Community Grant: Animal Welfare League of Montgomery County (miscellaneous operating expenses and rental assistance)	11,250	0.0
Add: Community Grant: Asian Pacific American Chamber of Commerce, Inc. (establish an Asian American Business Network Online, and business and contract training, and certification workshops/seminars)	20,000	0.0
Add: Community Grant: Asian Pacific American Legal Resource Center, Inc. (legal service, outreach, and education programs for low-income Asian Americans of Montgomery County)	46,500	0.0
Add: Community Grant: Bethesda Green (To expand the incubator business program and related job-creation/workforce development activities)	18,600	0.0
Add: Community Grant: Big Brothers Big Sisters of the National Capital Area (to provide for the Latino Outreach Initiative of life-changing mentor services)	37,200	0.0
Add: Community Grant: Capital PC User Group, Inc. (Project Reboot, purchase computer hardware and spare parts)	2,500	0.0
Add: Community Grant: Caribbean Help Center, Inc. (personnel costs and operating expenses)	30,000	0.0
Add: Community Grant: CASA de Maryland, Inc. (economic and workforce development in Long Branch)	89,120	0.0
Add: Community Grant: CASA de Maryland, Inc. (social services, case management, information, and referrals)	93,000	0.0
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (immigration legal services outreach workshops and pro bono trainings)	46,500	0.0
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (Montgomery County Center's Spanish-language bilingual receptionist)	46,500	0.0
Add: Community Grant: Circle of Rights, Inc. (increase public awareness and outreach about strokes to minority populations)	10,090	0.0
Add: Community Grant: College Tracks, Inc. (staff and operating expenses for a program to improve college access for students at Bethesda-Chevy Chase and Wheaton High Schools)	52,550	0.0
Add: Community Grant: Columbia Lighthouse for the Blind (Bridge to Work Program)	25,000	0.0
Add: Community Grant: Community Foundation for the National Capital Region (Nonprofit Advancement Fund)	122,760	0.0
Add: Community Grant: Crossway Community, Inc. (staff salary, operating costs, and reimbursement for emergency provisions to help families in crisis)	43,270	0.0
Add: Community Grant: Cultural and Diversity Enrichment Services - USA, Inc. (Provide support services to the Cameroonians immigrant population)	18,600	0.0
Add: Community Grant: Family Learning Solutions, Inc. (services to at-risk African-American and immigrant youth via Family Learning Connections Program at the Gilchrist Center for Cultural Diversity)	46,500	0.0
Add: Community Grant: Family Services, Inc. (match the funds from the City of Gaithersburg for Brothers Program)	32,550	0.0
Add: Community Grant: First African Methodist Episcopal Church (food program for low-income families)	6,410	0.0
Add: Community Grant: First Tee of Montgomery County, Inc. (Girls Golf Initiative)	23,250	0.0
Add: Community Grant: Gaithersburg HELP, Inc. (commercial freezer and refrigerator)	7,000	0.0
Add: Community Grant: Gaithersburg HELP, Inc. (purchase food and infant diapers and formula for distribution at Gaithersburg pantry)	10,000	0.0

	Expenditures	WYs
Add: Community Grant: Gandhi Brigade Incorporated (personnel costs)	18,600	0.0
Add: Community Grant: GapBuster Learning Center, Inc. (services for teen and young adult activities including program space rental fees)	97,650	0.0
Add: Community Grant: Hebrew Home of Greater Washington (Revitz House Transportation Program)	35,000	0.0
Add: Community Grant: Heritage Tourism Alliance of Montgomery County (Operating support)	60,000	0.0
Add: Community Grant: Hispanic Business Foundation of Maryland, Inc. (Partnership Youth Initiative Program)	22,320	0.0
Add: Community Grant: Identity, Inc. (case management services to low-income Latino youth and families)	55,800	0.0
Add: Community Grant: IMPACT Silver Spring, Inc. (Burtonsville Door Knocking Campaign)	40,000	0.0
Add: Community Grant: IMPACT Silver Spring, Inc. (Neighbors Supporting Neighbors Program)	234,360	0.0
Add: Community Grant: Institute for Family Development, Inc. (general operating funds limited to facilitate the transition of the services to another nonprofit)	50,000	0.0
Add: Community Grant: Jewish Community Center of Greater Washington (Jewish Community Center camp for children with special needs)	20,000	0.0
Add: Community Grant: Jewish Community Center of Greater Washington (Senior Nutrition Program)	25,000	0.0
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (employment training service for seniors)	43,250	0.0
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (Seniors Employment Expo)	97,650	0.0
Add: Community Grant: Jewish Federation of Greater Washington (support for the individuals and families impacted by the recent economic downturn)	100,000	0.0
Add: Community Grant: Jewish Social Service Agency (part-time job placement specialist and caseworker for Emergency Financial Assistance Program)	67,500	0.0
Add: Community Grant: Jim and Carol Trawick Foundation (grant match for the "TeamUp Program")	30,000	0.0
Add: Community Grant: Korean Community Service Center of Greater Washington, Inc. (Asian Minority Outreach and Service)	23,250	0.0
Add: Community Grant: Korean Community Service Center of Greater Washington, Inc. (Keystones Domestic Violence Prevention Program)	50,000	0.0
Add: Community Grant: Latino Economic Development Corporation (small business development and homeownership counseling)	149,600	0.0
Add: Community Grant: Liberty's Promise (internship and civic education program for low-income youth immigrants)	18,600	0.0
Add: Community Grant: Long Branch Athletic Association (academic enrichment, recreation, and sports program for the youth of East Silver Spring)	23,250	0.0
Add: Community Grant: Lt. Joseph P. Kennedy Institute, Inc. (operating costs for a specialized after-school program for children with developmental disabilities (Community Companions)	101,370	0.0
Add: Community Grant: Mary's Center for Maternal and Childcare (partial salary of a Family Support worker)	7,500	0.0
Add: Community Grant: Maryland/Israel Development Center (promote economic development and job creation between Montgomery County and Israel)	20,000	0.0
Add: Community Grant: Mental Health Association, Inc. (Military Mental Health Initiative)	37,200	0.0
Add: Community Grant: Metropolitan Community Development Corporation (build capacity for summer enrichment program for low-income and immigrant children ages 3-15)	15,000	0.0
Add: Community Grant: Montgomery County Coalition for the Homeless, Inc. (full-time case manager for daytime operations at Home Builders Care Assessment Center)	51,010	0.0
Add: Community Grant: Montgomery County Collaboration Council for Children, Youth and Families (Excel Beyond the Bell)	100,000	0.0
Add: Community Grant: Montgomery County Collaboration Council for Children, Youth and Families (infoMONTGOMERY)	98,590	0.0
Add: Community Grant: Montgomery County Muslim Foundation, Inc. (Operating expenses)	20,000	0.0
Add: Community Grant: Montgomery County Muslim Foundation, Inc. (Personnel costs for an Administrative Assistant to administer various annual service programs for low-income, elderly Muslims and non-Muslim)	37,200	0.0
Add: Community Grant: Montgomery County Muslim Foundation, Inc. (Personnel costs)	30,000	0.0
Add: Community Grant: Montgomery County Public Schools Educational Foundation, Inc. (provide tuition scholarships)	25,000	0.0
Add: Community Grant: Muslim Community Center, Inc. (domestic violence program)	18,920	0.0
Add: Community Grant: Muslim Community Center, Inc. (surveillance system of cameras, closed-circuit televisions, and motion detectors)	40,000	0.0
Add: Community Grant: Nonprofit Village Center, Inc. (operating expenses)	69,750	0.0
Add: Community Grant: Passion for Learning, Inc. (after-school academic enrichment programs for at-risk students)	23,250	0.0
Add: Community Grant: Rebuilding Together* Montgomery County, Inc. (operating support)	32,550	0.0
Add: Community Grant: St. Camillus Church (staffing and food pantry for assistance to low-income individuals, families, and children with basic living needs)	10,000	0.0
Add: Community Grant: The Greater Washington Jewish Coalition Against Domestic Abuse (part-time clinician)	37,500	0.0
Add: Community Grant: Women Who Care Ministries, Inc. (food pantry and office space)	15,000	0.0
Add: Community Grant: Women Who Care Ministries, Inc. (Volunteer Coordinator/ Administrative Assistant)	25,000	0.0
Add: Community Grant: XYZ Services, Inc. (transitional single bedroom housing for recovering alcoholics and addicts in Montgomery County)	20,990	0.0

	Expenditures	WYs
Add: Community Service Grant: CASA de Maryland, Inc. (Identification card printer system, and identification card readers)	10,000	0.0
Add: Community Service Grant: Montgomery County Coalition for the Homeless, Inc. (Cabinets, sink, ice-maker station, and a can opener)	15,500	0.0
Add: Community Service Grant: Rebuilding Together* Montgomery County, Inc. (Storage unit)	5,050	0.0
Add: Community Service Grant: Red Wiggler Community Farm (Five chairs, two computers, a mini-computer monitor, and a printer)	5,000	0.0
Add: Community Service Grant: Spanish Catholic Center, Inc. (Dental equipment)	12,730	0.0
Add: Community Service Grant: Teen Connection of Takoma Park (Medical equipment, exam tables, exam chairs, waste cans, refrigerators, computers, and exam lights)	15,740	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY10	-4,392,320	0.0
FY11 CE Recommended	3,084,060	0.0

Compensation and Employee Benefits Adjustments

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

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

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

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

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	1,386,000	1.6
Increase Cost: One-time Imputed Compensation for RSP/GRIP	919,750	0.0
Increase Cost: Unemployment Insurance	260,000	0.0
Increase Cost: Retirement Adjustment	260	0.0
Increase Cost: Group Insurance Adjustment	50	0.0
Decrease Cost: Deferred Compensation and Performance Management Miscellaneous Adjustment	-3,220	0.0
Decrease Cost: Furlough Days	-5,750	0.0
Decrease Cost: Annualization of FY10 Personnel Costs	-22,020	0.0
Eliminate: MLS Pay for Performance	-73,660	0.0
Eliminate: Performance Management Software Contract	-263,000	0.0
Eliminate: MLS Pay for Performance	-472,760	0.0
FY11 CE Recommended	1,725,650	1.6

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a tourist destination site to meeting planners, student groups, group tour operators, leisure travelers, sports events/spectators, and travel writers. The CVB develops and distributes publications on points of interest to tourists; and conducts public information campaigns promoting tourism and event facilitation in Montgomery County. The CVB serves as a resource center assisting small and large hospitality businesses considering new product development and/or expansions. The CVB coordinates with the State Department of Tourism, State Film Office, and national and regional events to promote tourism growth, increased visitor spending and visitation in Montgomery County. The CVB manages the

tourism marketing grant provided annually by the Maryland Tourism Development Board. The CVB operates on contract with the Department of Economic Development. Funding is based on 3.5 percent of the total hotel/motel tax revenues.

The CVB also creates additional marketing opportunities brought about by the opening of new cultural and recreational venues such as the Montgomery County Conference Center, the American Film Institute, the Music Center at Strathmore, the Soccerplex, and new special events like the AT&T National and U.S. Open. In addition to maintaining a visitor information center in Germantown off of Interstate 270, the CVB also provides visitor information services at the Conference Center during peak periods.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	700,490	0.0
Decrease Cost: Appropriation Adjustment Based on Hotel Motel Tax Revenue Projection	-93,140	0.0
FY11 CE Recommended	607,350	0.0

Conference Center

Prior to FY06, the Conference Center NDA primarily provided for pre-opening expenses. Since the Conference Center opened in November 2004, the NDA has expanded its scope to fund:

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

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains.

Revenues consisting of net operating income from the Conference Center and land rent from the hotel are also reflected in the NDA. Twenty percent of the County's net proceeds from Conference Center operations will be retained for investment in marketing and facility improvements that will increase Conference Center usage. All proposed investment expenditures will be reviewed and approved by the Conference Center Management Committee.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	617,400	1.0
Decrease Cost: Elimination of One-Time Items Approved in FY10	-50,000	0.0
FY11 CE Recommended	567,400	1.0

Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, day care, housing, crime, water supply, land use, and transportation.

This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program; the Anacostia Restoration Fund; the Regional Environmental Fund; the Airport Noise Abatement Program; and a membership fee for participation on a regional housing committee.

As in previous years, the Washington Suburban Sanitary Commission will provide Montgomery County's contribution to support the Water Resources Management Planning Program and the Blue Plains Users Program.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	743,370	0.0
FY11 CE Recommended	743,370	0.0

County Associations

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	72,710	0.0
FY11 CE Recommended	72,710	0.0

Desktop Computer Modernization

The Desktop Computer Modernization (DCM) program is based on a best practices approach to maintaining a modern and cost effective computing environment in the County. The program reduces the Total Cost of Ownership (TCO) of personal computers (PCs) and laptops through standardization, asset management, and maintenance services. DCM includes the centralized management, support, and maintenance of PCs and targets the annual replacement of approximately one-fourth of managed PCs. The program also includes PC-related training and software. This NDA includes funding for Help Desk support, management, maintenance, and replacement of PCs.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	6,839,290	0.0
Increase Cost: DCM - Professional Consultant Services	16,660	0.0
Decrease Cost: Reduce PC acquisitions, contract services, and software maintenance for Desktop Computer Modernization (DCM) program.	-375,000	0.0
Reduce: Reduce PC acquisitions, contract services, professional consultant services, hardware acquisition fees, and enterprise server acquisition for Desktop Computer Modernization (DCM) program.	-2,850,000	0.0
FY11 CE Recommended	3,630,950	0.0

Future Federal/State/Other Grants

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	20,000,000	0.0
FY11 CE Recommended	20,000,000	0.0

Grants to Municipalities in Lieu of Shares Tax

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	28,020	0.0
FY11 CE Recommended	28,020	0.0

Group Insurance for Retirees

Group insurance is provided to an estimated 4,350 retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987, are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987, are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987, are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum.

On March 5, 2002, the County Council approved a one-time opportunity for retirees still under the 20/80 arrangement with an expiration date to elect the lifetime cost sharing arrangement. The new percentage paid by the County for those electing this arrangement ranges from 50 percent to 68 percent, depending upon years of active eligibility under the plan and years since retirement. The cost sharing election process has been completed.

The budget does not include employer contributions from participating outside agencies.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	26,039,330	0.0
Increase Cost: Premium contributions to cover increased claims costs	5,057,400	0.0
FY11 CE Recommended	31,096,730	0.0

Historical Activities

This NDA contains a General Fund (\$355,340) and a State (\$25,000) appropriation and provides funding for the following agencies and programs:

- **Historic Preservation Commission:** The Historic Preservation Commission's main responsibility is to administer the historic preservation ordinance including recommending Montgomery County sites of potential historical significance. These efforts are administered by the Maryland-National Capital Park and Planning Commission (M-NCPPC).
- **Historic Preservation Grant Fund:** The Historic Preservation Grant Fund is administered through the Historic Preservation Commission. The Historic Preservation Commission accepts proposals from County historical groups which compete for grant funding for historically significant or educational projects. Currently, historic preservation grant awards are recommended by the Historic Preservation Commission and executed by M-NCPPC.
- **Historical Society:** Funding for the Montgomery County Historical Society provides support for the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.
- **Maryland Historic Grant:** The Maryland Historic Grant is a matching grant whereby the State of Maryland provides funds for historic preservation, and Montgomery County contributes matching funds totaling 25 percent of the State grant. These grant funds are passed through the County to M-NCPPC, which uses the dollars in its historic activity endeavors.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	380,340	0.0
FY11 CE Recommended	380,340	0.0

Homeowners' Association Road Maintenance Reimburse.

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	87,130	0.0
FY11 CE Recommended	87,130	0.0

Housing Opportunities Commission

The Housing Opportunities Commission (HOC) is a public corporation established by Maryland law to act as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	6,136,340	0.0
Increase Cost: Annualization of FY10 Personnel Costs	81,110	0.0
Reduce: School Supply Drive	-1,100	0.0
Reduce: National Night Out	-1,200	0.0
Eliminate: Saturday Karate Program	-9,360	0.0
Reduce: Supportive Housing Program Administrative Aide position to 30 hours per week	-11,000	0.0
Decrease Cost: Reduce Management Fee to HOC	-15,410	0.0
Reduce: .5 work years for Emergency Service Worker	-26,500	0.0

	Expenditures	WYs
Eliminate: Parent Resource Center (PRC) Program	-48,160	0.0
Decrease Cost: Retiree Health Insurance Pre-funding	-105,440	0.0
Reduce: Additional Program Reductions	-195,240	0.0
FY11 CE Recommended	5,804,040	0.0

Inauguration & Transition

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	0	0.0
Add: Inauguration and Transition	50,000	0.0
FY11 CE Recommended	50,000	0.0

Notes: This NDA is funded as FY11 is an election year.

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County, its officials, and employees. By County Resolution, the Office of Legislative Oversight is the designated administrator for this contract, which also includes an independent audit of the basic financial statement of the Employee Retirement Plans; additional services related to reviews, tests, and certifications; and audits of tax-funded expenditures by the independent Fire and Rescue Corporations.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	394,000	0.0
Increase Cost: New requirement to audit Union deferred compensation plan	25,000	0.0
Increase Cost: Annualization of FY10 Operating Expenses	11,820	0.0
FY11 CE Recommended	430,820	0.0

Interagency Technology, Policy, & Coordinating Comm.

This NDA supports the operation of the Interagency Technology, Policy, and Coordination Committee (ITPCC). The ITPCC was chartered by the Montgomery County Council to promote strategic planning and coordination in the use of information technology among County agencies. The ITPCC reports biannually to the County Council. By regularly convening the agencies' chief executive and chief information officers, the ITPCC provides an effective forum for the coordinated implementation of technology policies and guidelines. Additionally, the ITPCC facilitates interagency communication, the evaluation and sharing of new technologies, and advises policy makers on the strategic uses of technology.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	5,000	0.0
FY11 CE Recommended	5,000	0.0

Judges Retirement Contributions

This NDA provides pensions for retired Judges who were on the bench prior to 1968 in the Circuit Court and the People's Court (District Court) of Montgomery County and for their surviving spouses.

The Circuit Court pension is calculated at one percent of the net supplement paid by the County to the salaries of the Circuit Court Judges as of May 31, 1968, multiplied by the number of years of active service as a Judge (up to a maximum of 20 years). The surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Section 12-10 of the Montgomery County Code.

The People's Court (District Court) pension is based on the current salary of a District Court Judge. A retired Judge receives 60 percent of the current salary of a District Court Judge, while a surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Article 73B, Section 63(b) of the Annotated Code of Maryland. This NDA may be increased to include a cost of living adjustment at a rate equal to that approved for District Court Judges by the General Assembly. If a cost of living adjustment is approved next fiscal year, the NDA will be adjusted as necessary by a year-end transfer.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	3,740	0.0
FY11 CE Recommended	3,740	0.0

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; hangar facilities; child care space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive, or temporary space. Currently, there are approximately 75 leased facilities. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	19,225,800	0.0
Increase Cost: Edison Park	4,459,900	0.0
Shift: Part of Department of Liquor Control lease at Southlawn	242,390	0.0
Increase Cost: Move Outpatient Addiction Services to 981 Rollins	90,420	0.0
Decrease Cost: Move Silver Spring Regional Services Center to Silver Spring Civic Building	-43,490	0.0
Decrease Cost: Move Inspector General to Grey Courthouse January 1	-44,270	0.0
Decrease Cost: Move Sheriff's Office from 199 E. Montgomery to Grey Courthouse January 1	-98,010	0.0
Decrease Cost: Move Corrections from 51 Monroe to County-owned Space	-215,980	0.0
Shift: DEP Lease at 255 Rockville Pike to Water Quality Protection Fund	-381,370	0.0
Decrease Cost: Renegotiations savings	-400,000	0.0
Decrease Cost: Move Commission for Women to County-owned Space	-479,790	0.0
Decrease Cost: FY11 Lease Complement miscellaneous changes	-1,410,060	0.0
FY11 CE Recommended	20,945,540	0.0

Montgomery Coalition for Adult English Literacy (MCAEL)

This NDA provides funding for the Montgomery Coalition for Adult English Literacy (MCAEL). MCAEL's mission is to strengthen the countywide adult English literacy community of providers' network with resources, training, collaborations, and advocacy to support a thriving community and an optimal workforce. Funding for MCAEL supports program grants to organizations that provide adult English literacy services; technical assistance, training, and networking opportunities that improve program quality and coordination; information resources for the community; and operating expenses to administer the grants and provide the support services. The County's contribution is implemented by a contract between the Department of Public Libraries and MCAEL.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	842,420	0.0
Increase Cost: Rent for ESOL classes at Eastern	25,000	0.0
Reduce: Reduce Operational expenses and grants	-149,570	0.0
FY11 CE Recommended	717,850	0.0

Motor Pool Fund Contribution

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	30,000	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY10	-30,000	0.0
FY11 CE Recommended	0	0.0

Municipal Tax Duplication

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as police supplemental aid; animal control; elderly transportation; parks maintenance; Board of Appeals; and Human Rights.

This program was reviewed in FY96 and technical formula amendments proposed. The changes were approved, and payment calculations since then are prepared in accordance with County Council Resolution No. 13-650, adopted September 10, 1996. Specifically, as the exact payment amount for the current year cannot be determined until both municipal and County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal year two years prior to the budget year. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

Finally, payments to municipalities are also made from other sources, including Cable TV Franchise Fees, Grants in Lieu of Shares Tax, Non-Departmental Accounts, and as part of the County's Community Development Block Grant.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	7,488,240	0.0
Decrease Cost: Reduce by Five Percent	-374,410	0.0
FY11 CE Recommended	7,113,830	0.0

Prisoner Medical Services

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

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

The Department of Police will manage this account, and, with the assistance of the County Attorney, will determine costs for which the County is responsible. All bills are to be reviewed for appropriateness of cost by a private contractor prior to payment.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	10,000	0.0
FY11 CE Recommended	10,000	0.0

Public Technology, Inc.

Funds are budgeted each year to continue membership in Public Technology, Inc. (PTI) as the County's research and development link with the National Association of Counties. Annual dues cover research and development assistance for innovative projects; access to a computerized information-sharing network; and membership in the Urban Consortium. The County participates in, and has received grants as a result of, initiatives in task forces on energy, solid waste, and telecommunications. PTI, as an organization, specializes in the research and assessment of ideas of interest to local governments for increasing efficiency, reducing costs, improving services, and solving problems. A current emphasis is on public enterprise, toward helping local governments identify and capture potential sales from products and information that are outcomes of government investment.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	20,000	0.0
FY11 CE Recommended	20,000	0.0

Restricted Donations

This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34 (GASB 34) by budgeting for the receipt of private donations for County programs. The proceeds of the former Expendable Trust Fund accounts and other miscellaneous funds have been transferred to the Restricted Donations Special Revenue Fund. Appropriation authority to spend additional donations received during the year is provided through the County Council Resolution for the Approval of and Appropriation for the Operating Budget of the Montgomery County Government. The budget resolution provides that the unexpended balance in this fund at the end of the fiscal year is reappropriated by the County Council for the next fiscal year; and if needed, the Restricted Donations NDA can receive transfers from the Future Federal, State, or Other Grants NDA for any individual donations up to \$200,000. Additional information relating to the financial activities of this NDA is displayed in Schedule A-4, Fiscal Summary by Fund, Non-Tax Supported, Montgomery County Government, Restricted Donations.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	0	0.0
FY11 CE Recommended	0	0.0

Retiree Health Benefits Trust

Retiree Health Benefits Trust: Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to what we have been doing for retiree pension benefits for more than 50 years. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which are currently paid out as the bills come due, may soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which will be invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but will result in significant savings over the long term.

As a first step in addressing the future costs of retiree health benefits, County agencies developed current estimates of the costs of health benefits for current and future retirees. These estimates, made by actuarial consultants, concluded that the County's total future cost of retiree health benefits if paid out today, and in today's dollars, is \$2.6 billion – more than half the total FY09 budget for all agencies.

One approach used to address retiree health benefits funding is to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits. This amount, known as an Annual Required Contribution or "ARC", was calculated for County agencies last year to be \$240 million, or nearly \$190 million more than the previous annual payment for current retirees. Still too large an amount to be set aside all at once in FY08, the County chose a further approach of "ramping up" to the ARC amount over several years, with the amount set aside each year increasing steadily until the full ARC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08.

For FY09, the ARC has been recalculated and is now estimated at \$250 million. This amount consists of two pieces – the annual amount the County would usually pay out for health benefits for current retirees (the pay as you go amount), plus the additional amount estimated as needed to fund retirees' future health benefits (the pre-funding portion). The pay as you go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis. For FY09, a ramp-up period of eight years was assumed, up from the five year phase-in that was planned in FY08. Because of the County's fiscal situation, tax supported funding was eliminated from the budget.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	0	0.0
FY11 CE Recommended	0	0.0

Risk Management (General Fund Portion)

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	11,510,730	0.0
Increase Cost: Risk Management Adjustment	5,351,160	0.0
FY11 CE Recommended	16,861,890	0.0

Notes: Provides for higher required contribution levels. Many factors are used to calculate annual contribution levels, such as: payroll numbers to derive worker's compensation insurance costs; operating budget and description of operations to derive general liability insurance costs; the number and type of vehicles to derive auto liability and auto physical damage costs; and property value to derive real property insurance costs.

Rockville Parking District

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

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	377,500	0.0
Increase Cost: Library patron and employee parking	147,430	0.0
FY11 CE Recommended	524,930	0.0

State Property Tax Services

This NDA provides for two State reimbursement programs administered by the Department of Finance: the Homeowners Reimbursement and Homestead Property Tax Program.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	166,300	0.0
Increase Cost: Homestead Property Tax Credit	37,080	0.0
Increase Cost: Homeowners' Property Tax Credit	2,380	0.0
FY11 CE Recommended	205,760	0.0

Notes: Cost increase in the State Administrative Fee the County is mandated to pay per State Bill § 9-105 to administer the Homestead Tax Credit Program.

State Positions Supplement

This NDA provides for the County supplement to State salaries and fringe benefits for secretarial assistance for the resident judges of the Maryland Appellate Court and for certain employees in the Office of Child Care Licensing and Regulation in the Maryland State Department of Human Resources.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	100,940	0.0
Increase Cost: Supplement for New Secretary	20,940	0.0
Increase Cost: Retirement Adjustment	11,680	0.0
Increase Cost: State Position Supplement	4,070	0.0
Increase Cost: Group Insurance Adjustment	2,200	0.0
Decrease Cost: Annualization of FY10 Personnel Costs	-30	0.0
Decrease Cost: Furlough Days	-12,320	0.0
FY11 CE Recommended	127,480	0.0

State Retirement Contribution

This NDA provides for the County's payment of two items to the State Retirement System:

- Maryland State Retirement System: Unfunded accrued liability, as established by the Maryland State Retirement System (MSRS), for employees hired prior to July 1, 1984, who are members of the MSRS (including former Department of Social Services employees hired prior to July 1, 1984), and for those who have retired (all County employees participated in the State Retirement System until 1965.) The County contribution for this account is determined by State actuaries. Beginning in FY81, the amount due was placed on a 40-year amortization schedule.
- State Library Retirement: Accrued liability for retirement costs for three Montgomery County Public Library retirees who are receiving a State retirement benefit. These were County employees prior to 1966 who opted to stay in the State plan.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	981,480	0.0
Increase Cost: Amortized amount owed to the State Retirement based on actuarial cost to the plan	48,880	0.0
FY11 CE Recommended	1,030,360	0.0

Takoma Park Library Annual Payment

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	132,830	0.0

	Expenditures	WYs
Decrease Cost: Based on the estimated decline in Takoma Park's real property growth.	-20,050	0.0
FY11 CE Recommended	112,780	0.0

Takoma Park Police Rebate

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with "full value assessment" levied on real property.

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	854,920	0.0
Decrease Cost: Based on the estimated decline in Takoma Park's real property growth.	-137,340	0.0
FY11 CE Recommended	717,580	0.0

Working Families Income Supplement

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

FY11 Recommended Changes	Expenditures	WYs
FY10 Approved	15,008,200	0.0
Increase Cost: Working Families Income Supplement	1,648,200	0.0
FY11 CE Recommended	16,656,400	0.0

Notes: Cost increase reflects the weaker economy and reduced earnings for many residents, a change in the State's Earned Income Tax Credit formula, and a resulting increase in the number of recipients of approximately 10,000.

BUDGET SUMMARY

	Actual FY09	Budget FY10	Estimated FY10	Recommended FY11	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	356,976	813,680	760,470	293,580	-63.9%
Employee Benefits	56,633	100,110	68,210	1,038,750	937.6%
County General Fund Personnel Costs	413,609	913,790	828,680	1,332,330	45.8%
Operating Expenses	116,342,688	109,286,530	107,493,750	116,405,300	6.5%
Capital Outlay	1,759,840	30,000	313,790	0	—
County General Fund Expenditures	118,516,137	110,230,320	108,636,220	117,737,630	6.8%
PERSONNEL					
Full-Time	7	6	6	7	16.7%
Part-Time	0	1	1	1	—
Workyears	2.6	3.1	3.1	2.6	-16.1%
REVENUES					
Takoma Park Munic. Tax Duplic. Loan Reimb.	55,000	50,000	50,000	50,000	—
Rental Property - Conference Center	319,100	319,100	319,100	319,100	—
County - Owned Leased Facilities Income	4,788,527	4,489,070	4,489,070	4,489,070	—
Conference Center - Net Proceeds	1,682,365	1,220,415	921,150	900,000	-26.3%
County General Fund Revenues	6,844,992	6,078,585	5,779,320	5,758,170	-5.3%
GRANT FUND MCG					
EXPENDITURES					
Salaries and Wages	0	73,660	73,660	0	—
Employee Benefits	0	0	0	0	—
Grant Fund MCG Personnel Costs	0	73,660	73,660	0	—
Operating Expenses	20,280	20,025,000	11,977,770	20,025,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MCG Expenditures	20,280	20,098,660	12,051,430	20,025,000	-0.4%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					
Historical Activities: Historic Preservation	20,280	25,000	25,000	25,000	—
Miscellaneous Future Grants	0	20,000,000	11,952,770	20,000,000	—
Grant Fund MCG Revenues	20,280	20,025,000	11,977,770	20,025,000	—
RESTRICTED DONATIONS					
EXPENDITURES					
Salaries and Wages	10,000	0	0	0	—
Employee Benefits	0	0	0	0	—
Restricted Donations Personnel Costs	10,000	0	0	0	—
Operating Expenses	527,125	0	241,310	0	—
Capital Outlay	0	0	0	0	—
Restricted Donations Expenditures	537,125	0	241,310	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
DEPARTMENT TOTALS					
Total Expenditures	119,073,542	130,328,980	120,928,960	137,762,630	5.7%
Total Full-Time Positions	7	6	6	7	16.7%
Total Part-Time Positions	0	1	1	1	—
Total Workyears	2.6	3.1	3.1	2.6	-16.1%
Total Revenues	6,865,272	26,103,585	17,757,090	25,783,170	-1.2%

PROGRAM SUMMARY

Program Name	FY10 Approved		FY11 Recommended	
	Expenditures	WYs	Expenditures	WYs
Arts and Humanities Council	5,069,380	0.0	4,372,920	0.0
Board of Investment Trustees	0	0.0	0	0.0
Boards, Committees, and Commissions	27,000	0.0	27,000	0.0
Charter Review Commission	1,000	0.0	1,000	0.0
Climate Change Implementation	656,760	0.5	0	0.0
Community Grants	4,392,320	0.0	3,084,060	0.0
Compensation and Employee Benefits Adjustments	1,386,000	1.6	1,725,650	1.6
Conference and Visitors Bureau	700,490	0.0	607,350	0.0
Conference Center	617,400	1.0	567,400	1.0
Council of Governments	743,370	0.0	743,370	0.0
County Associations	72,710	0.0	72,710	0.0
Desktop Computer Modernization	6,839,290	0.0	3,630,950	0.0
Future Federal/State/Other Grants	20,000,000	0.0	20,000,000	0.0
Grants to Municipalities in Lieu of Shares Tax	28,020	0.0	28,020	0.0
Group Insurance for Retirees	26,039,330	0.0	31,096,730	0.0
Historical Activities	380,340	0.0	380,340	0.0
Homeowners' Association Road Maintenance Reimburse.	87,130	0.0	87,130	0.0
Housing Opportunities Commission	6,136,340	0.0	5,804,040	0.0
Inauguration & Transition	0	0.0	50,000	0.0
Independent Audit	394,000	0.0	430,820	0.0
Interagency Technology, Policy, & Coordinating Comm.	5,000	0.0	5,000	0.0
Judges Retirement Contributions	3,740	0.0	3,740	0.0
Leases	19,225,800	0.0	20,945,540	0.0
Montgomery Coalition for Adult English Literacy (MCAEL)	842,420	0.0	717,850	0.0
Motor Pool Fund Contribution	30,000	0.0	0	0.0
Municipal Tax Duplication	7,488,240	0.0	7,113,830	0.0
Prisoner Medical Services	10,000	0.0	10,000	0.0
Public Technology, Inc.	20,000	0.0	20,000	0.0
Restricted Donations	0	0.0	0	0.0
Retiree Health Benefits Trust	0	0.0	0	0.0
Risk Management (General Fund Portion)	11,510,730	0.0	16,861,890	0.0
Rockville Parking District	377,500	0.0	524,930	0.0
State Property Tax Services	166,300	0.0	205,760	0.0
State Positions Supplement	100,940	0.0	127,480	0.0
State Retirement Contribution	981,480	0.0	1,030,360	0.0
Takoma Park Library Annual Payment	132,830	0.0	112,780	0.0
Takoma Park Police Rebate	854,920	0.0	717,580	0.0
Working Families Income Supplement	15,008,200	0.0	16,656,400	0.0
Total	130,328,980	3.1	137,762,630	2.6

FUTURE FISCAL IMPACTS

Title	CE REC. (\$000's)					
	FY11	FY12	FY13	FY14	FY15	FY16
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY11 Recommended	117,738	117,738	117,738	117,738	117,738	117,738
No inflation or compensation change is included in outyear projections.						
Arts and Humanities Council - Elimination of One-Time Items Recommended in FY11	0	-806	-806	-806	-806	-806
Items recommended for one-time funding in FY11, including American Film Institute Silver Theater and Cultural Center; and Advancement Grants will be eliminated from the base in the outyears.						
Community Grants NDA - Elimination of One-Time Items Recommended in FY11	0	-3,084	-3,084	-3,084	-3,084	-3,084
Items recommended for one-time funding in FY11, including MCG: Cost Sharing, will be eliminated from the base in the outyears.						
Compensation NDA - Elimination of One-Time Items Recommended in FY11	0	-920	-920	-920	-920	-920
Items recommended for one-time funding in FY11, including an imputed compensation adjustment for employees in the RSP and GRIP retirement plans, will be eliminated from the base in the outyears.						
Charter Review Commission - Biennial Workload Adjustment	0	1	0	1	0	0
The Commission reviews and recommends proposed Charter amendments every even-numbered year.						

Title	CE REC.					
	FY11	FY12	FY13	(\$000's)		
	FY14	FY15	FY16			
Compensation NDA - Restore Personnel Costs This represents restoration of funding to remove FY11 furloughs.	0	6	6	6	6	6
Conference Center NDA - Management Audit The Management Audit is on a biennial schedule and will be conducted every two years. The twenty year agreement went into effect in FY04.	0	0	-50	0	-50	0
Inauguration and Transition Provides for inauguration and transition costs that result from county-wide elections. These funds are only needed every four years and removed from the budget thereafter.	0	-50	-50	-50	0	-50
Leases NDA - Annualization of mid-FY11 moves from leased space and other lease expirations without renewal As leases expire during FY11 and 12, county programs will be moved from leased space into County-owned space.	0	-1,303	-1,303	-1,303	-1,303	-1,303
State Positions Supplement NDA: Restore Personnel Costs This represents restoration of funding to remove FY11 furloughs.	0	12	12	12	12	12
State Retirement Contribution Funds payments to the Maryland State Retirement System (MSRS) and the State Library Retirement.	0	51	105	162	221	284
Working Families Income Supplement For reimbursement to the State for the cost of the State's Refundable Earned Income Tax Credit (EITC) program and related administrative expenses. The EITC provides financial assistance to low-income working families in Montgomery County.	0	1,202	2,020	3,354	4,767	4,767
Subtotal Expenditures	117,738	112,847	113,669	115,110	116,581	116,644