



# Workforce/Compensation

## SUMMARY OF FY24 RECOMMENDATIONS

### A. SUMMARY OF AGENCY REQUESTS

**Montgomery County Public Schools (MCPS):** The MCPS workforce for FY24, as recommended by the Board of Education (BOE), is 24,529.3292 FTEs, or 539.4607 FTEs greater than the Board of Education adopted FY23 workforce of 23,989.6185 FTEs. MCPS is in negotiations with the public schools' bargaining units, the Service Employees International Union (SEIU), the Montgomery County Education Association (MCEA), the Montgomery County Association of Administrators and Personnel (MCAAP), and the Montgomery County Business and Operations Administrators (MCBOA). The potential impact on the FY24 budget is unknown. For more information on compensation and workforce changes, please see the Board of Education's FY24 requested budget document.

**Montgomery College (MC):** The College and its Board of Trustees have proposed a maintenance of effort budget that continues its current core staff complement. The FY24 Current Fund increase in personnel costs of roughly \$1.2 million is to adjust FY23 wages to a fair, reasonable, and sustainable level. Negotiations with the bargaining units are ongoing, however, merit and general wage adjustment increases are not known at the time of this publication. For more information on compensation and workforce changes, please consult the Adopted FY24 Montgomery College Operating Budget Request, available on the College's website.

**Maryland-National Capital Park & Planning Commission (M-NCPPC):** The net impact on the M-NCPPC workforce for FY24, as recommended by the Planning Board, is an increase of 24.44 FTEs. The Commission's requested budget includes an increase in personnel costs of \$8.9 million. The increase also includes retirement and group insurance adjustments, a compensation placeholder (to address collectively bargained compensation increases and pass-through costs), and a reclassification placeholder. For more information on compensation and workforce changes, please see the M-NCPPC FY24 requested budget document.

**Montgomery County Government (MCG):** The net impact on the County government workforce for FY24, as recommended by the Executive, is an increase of 177 positions. This increase consists of 133 tax supported positions and 44 non-tax supported positions. The tax supported total includes 33 new positions associated with the conversion of contractual services to permanent positions.

The recommended budget contains an increase in total personnel costs of \$101.7 million, or 7.9 percent. The increase in FY24 related only to FY24 compensation and benefits adjustments totaled \$71.1 million, or 5.5 percent. The primary factors in these changes are:

Factor	Millions
General Wage Adjustment (GWA)	\$22.7
Decrease in required retirement contribution	-\$0.6
Increase in group insurance	\$12.7
Service increments and longevity	\$15.5
Annualization of FY23 Compensation Adjustments	\$43.0

Other FY24 Compensation Adjustments	<b>\$20.8</b>
New positions in FY24	<b>\$11.9</b>
Position eliminations in FY24	<b>-\$1.7</b>
Other changes in personnel costs, including turnover savings and annualization of positions	<b>-\$22.6</b>

The recommendations in the remainder of this section are for the County Government and are based upon the bargained agreements with the United Food and Commercial Workers, Local 1994 (Municipal and County Government Employees Organization - MCGEO); the International Association of Fire Fighters (IAFF); Local 1664, the Fraternal Order of Police (FOP), Lodge 35; and the Montgomery County Volunteer Fire and Rescue Association (MCVFRA). Certain provisions of the agreements have been extended to unrepresented employees, as noted below.

## B. COUNTY GOVERNMENT SALARY AND WAGES

**General Wage Adjustment:** The Executive recommends the following general wage adjustments (GWA) in FY24: 4.0 percent effective the first full pay period after July 2, 2023 and 3.0 percent effective the first full pay period after January 14, 2024 for all employees in the Police bargaining unit and Police Leadership Service (PLS); 3.2 percent effective the first full pay period after July 16, 2023 for all employees in the Fire and Rescue bargaining unit and Fire and Rescue uniformed management; 3.0 percent effective the first full pay period after January 14, 2024 and 3.0 percent effective the last full pay period after June 16, 2024 for all employees in the Office, Professional, and Technical (OPT), and Service, Labor, and Trades (SLT) units, as well as all employees on the Transit Bus Operators and Transit Coordinators Salary Schedules, Deputy Sheriffs and Correctional Officers Uniform Salary Schedules, and all non-represented employees, including Management Leadership Service (MLS).

FY24 salary schedules can be found on the County's website at:

<http://www.montgomerycountymd.gov/HR/compensation/Compensation.html>.

**Lump-Sum Payments:** The Executive recommends a lump-sum bonus payment of \$1,500 for employees in the Police bargaining unit and PLS in the first full pay period after July 2, 2023.

**Service Increments:** The Executive recommends service increments of 3.5 percent for all eligible employees.

**Longevity Increments:** The Executive recommends longevity increments in FY24 for all eligible employees; adjustments to longevity steps to be awarded after 16, 20, and 25 years of service for all employees in the OPT and SLT units, as well as all employees on the Deputy Sheriff and Correctional Officers Uniform Salary Schedules; adjustments to longevity steps to be awarded after 16 and 20 years of service for all non-represented employees on the General Salary Schedule.

**Performance-Based Pay:** The Executive recommends \$2,500,000 in the Compensation Adjustment and Employee Benefits NDA to fund performance-based pay increases for MLS employees and the lump-sum payment for PLS employees.

## C. COUNTY GOVERNMENT: EMPLOYEE BENEFITS

The following employee benefits are funded in the Executive's recommended budget through a combination of lump-sum or payroll-based contributions.

- **FICA (Social Security & Medicare)**
- **Workers' Compensation**
- **Group Insurance**
- **Employees' Retirement System**
- **Retirement Savings Plan**

**FICA (Social Security and Medicare):** Contributions are collected from County departments and agencies each payday

based on actual payroll. Since contribution rates and salary maximums change at the start of the calendar year, figures used in the recommended fiscal year budget represent an average of the rates set for 2023 and projected changes for 2024. The employer rates of 6.2 percent for social security and 1.45 percent for Medicare are not expected to change.

**Workers' Compensation:** This is handled through the County's Risk Management program under the Department of Finance. Departments with significant non-tax revenues make annual contributions to the Liability and Property Coverage Self-Insurance Fund. A lump-sum contribution to the Fund for insurance for the remaining County departments is made annually through the Risk Management (General Fund portion) Non-Departmental Account. Participating County agencies also make annual lump-sum contributions. Contributions for all members are set each year based on an actuarial valuation of exposures, and past and projected claims experience along with administrative expenses.

**Group Insurance Benefits :** The contributions for health insurance are based on an actuarially determined Countywide average fixed rate of \$15,069 per position, and the contribution for life insurance is based on fixed rates per coverage amounts based on an employee's salary.

It is projected for the long-term that the annual cost of group insurance for the County, including active employees and retirees, could increase an average of approximately six percent annually between FY24 and FY29. Contribution rates during this period will be set based on various factors, including the fund balance in the Health Insurance Fund and claims cost experience.

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

County agencies develop 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 \$2.0 billion - approximately 27.3 percent of the total FY24 budget for all agencies.

<b>Proposed FY24 Consolidated Retiree Health Benefits Trust Contributions</b>	
<b>Montgomery County Government (MCG)</b>	<b><u>FY24</u></b>
<i>General Fund:</i>	
Retiree Health Benefits Trust NDA	\$0
<i>Proprietary Funds:</i>	
Bethesda Parking District	\$0
Wheaton Parking District	0
Silver Spring Parking District	0
Solid Waste Collection	0
Solid Waste Disposal	0
Alcohol Beverage Services	0
Permitting Services	0
Community Use of Public Facilities	0
Motor Pool	0
Risk Management	0
Central Duplicating	0
<i>Participating Agency Contributions</i>	<b>\$0</b>

The County's approach to address retiree health benefits funding has been to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits and any accrued interest on unfunded liability. This amount, known as an Actuarially Determined Contribution or "ADC", is estimated at \$66.8 million. This amount normally 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 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.

<b>Total MCG Trust Contributions</b>	<b>\$0</b>
<b>Consolidated Trust: Montgomery County Public Schools</b>	<b>\$62,251,472</b>
<b>Consolidated Trust: Montgomery College</b>	<b>\$0</b>
<b>Park and Planning Commission Trust Fund*</b>	<b>\$3,474,210</b>
<b>Total Contributions/Assets Held in Trust</b>	<b>\$65,725,682</b>

\* MNCPPC's contribution from tax supported funds is \$3,327,791.

The County's policy has been to pay the full amount of ADC each year. In FY11, the County Council enacted Bill 17-11 which established the Consolidated Retiree Health Benefits Trust. The Bill amended existing law and provided a funding mechanism to pay for other post employment benefits (OPEB) for employees of MCPS and MC. In FY15, the County and all other agencies implemented the Medicare Part D

Employer Group Waiver Program for Medicare eligible retirees/survivors effective January 1, 2015. This has reduced retiree drug insurance costs and the County's OPEB liability. The County achieved full pre-funding in FY15, consistent with Council resolution No. 16-555. In FY23, the County General Fund contributed funding in excess of the ADC by \$12.6 million (County General Fund) to fully fund the pay-as-you-go amount, and the prefunding contributions were budgeted at \$57.4 million for the MCPS Consolidated Trust and \$1.7 million for the MC Consolidated Trust.

In planning for FY24, actuarial analysis assumed a utilization of \$17.4 million in Trust assets, as the pay-as-you-go amount was again determined to be higher than the ADC. The FY24 budget again includes funding in excess of the ADC by \$17.4 million (County General Fund) to fully fund the pay-as-you-go amount, and no prefunding amount is required for Montgomery County Government. The County Executive has determined that the magnitude of the assets in the OPEB Trust requires a shift from the policy of paying the full amount of the ADC each year, to a policy that utilizes the Trust in a fiscally responsible and sustainable manner to pay a portion of the retiree health benefits while maintaining the assets necessary to support continued growth and long-term fulfillment of its purpose through sustained investment growth and contributions as required.

A detailed breakdown of FY24 recommended contributions to the Consolidated Retiree Health Benefit Trust for County government tax supported agencies, participating agencies, MCPS, and MC is displayed in the table above. The County Executive is recommending that the Retiree Health Benefits Trust provide \$27.2 million to MCPS for the payment of retiree health insurance claims in FY24.

**Retirement Benefits:** Montgomery County Government maintains a system of retirement pay and benefits for its employees which is intended to provide income during their retirement years. The Employees' Retirement System, which currently provides benefits to approximately 6,966 retirees and survivors, is administered by the Montgomery County Employee Retirement Plans (MCERP). MCERP oversees all facets of the retirement plans including investments, administration, and accounting. Retirement plan design changes occurring through the collective bargaining process and by other means are coordinated with MCERP in consultation with the Office of Human Resources, the County's actuaries, the Finance Department, and the Office of Management and Budget.

**Retirement Plans:** Montgomery County Government maintains three retirement plans for its employees: a defined benefit pension plan, a defined contribution plan, and a deferred compensation plan for its employees and participating agencies.

1. The Employees' Retirement System (ERS), a defined benefit pension plan, was established through legislation in 1965 and is described in the Montgomery County Code, Section 33. As of June 30, 2022, there were 6,966 retirees and survivors and 5,956 active members, including 2,626 in the Guaranteed Retirement Income Plan (GRIP). Retirement plan design changes occurring through the collective bargaining process and by other means are coordinated by the MCERP staff, in consultation with the County's actuaries, the Office of Human Resources, the Finance Department, and the Office of Management and Budget.

The ERS consists of four plans including a Mandatory Integrated Retirement Plan, an Optional Non-Integrated Retirement Plan, an Optional Integrated Plan, and a Guaranteed Retirement Income Plan. The GRIP is a Cash Balance Plan that began in FY10 as a result of negotiations between Montgomery County and United Food and Commercial Workers Local 1994 MCGEO. Eligibility to participate has been passed through to non-represented employees and participants of participating agencies. All full-time and part-time non-public safety employees hired before January 1, 2009 enrolled in the RSP were eligible to make a one-time irrevocable election to transfer to the GRIP by June 1, 2009.

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Eligible employees hired after January 1, 2009, have the option to participate in either the RSP or the GRIP. As with the RSP, the County and employee each make contributions at a set percentage of pay. The salient feature of the GRIP is that the plan provides guaranteed annual earnings of 7.25%, credited monthly.

2. The Retirement Savings Plan (RSP), a defined contribution plan, was established for all new OPT/SLT (non-public safety) and non-represented employees hired on or after October 1, 1994. Eligible employees hired after January 1, 2009, have the option to participate in either the RSP or the GRIP. Eligible employees in the ERS are allowed to transfer to the Retirement Savings Plan. Both regular full-time and part-time employees can participate. Under this plan, the County and employee each make contributions at a set percentage of pay. These monies are deposited into employee accounts and invested based on each employee's selection of an investment vehicle(s) established by the Board of Investment Trustees.
3. The Montgomery County Deferred Compensation Plan (DCP) was established by the County to make a deferred compensation plan available pursuant to Section 457 of the Internal Revenue Code. Employee contributions are made on a voluntary basis with the monies deposited into employee accounts and invested based on each employee's selection of an investment vehicle(s) established by the Board of Investment Trustees. In FY 2005, the County established the Montgomery County Union Employees Deferred Compensation Plan for employees covered by a collective bargaining agreement. This Plan is administered by the three unions representing Montgomery County employees.

The Board of Investment Trustees manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy. The Board also administers the investment program for the Retirement Savings Plan and the Montgomery County Deferred Compensation Plan. The Montgomery County Union Employees Deferred Compensation Plan is administered by the three unions representing Montgomery County employees. The Board currently consists of 13 trustees, including: the Directors of Human Resources, Finance, and Management and Budget; the County Council Executive Director; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

**Change in Retirement System Membership:** The number of active non-public safety in the ERS decreased by 144 and the number of public safety employees decreased by 30, for a combined total active enrollment of 3,330 in FY23. GRIP membership decreased by 84 employees to 2,626 in FY23. The RSP saw a decrease of 90 active employees enrolled, for a total FY24 enrollment of 3,238.

Funds for the County's contribution to the ERS for each member employee are included in the appropriate Montgomery County Government departmental budget or agency budget. The County uses multiple contribution rates designating the percentage of payroll for the various employee groups to determine the retirement contribution.

County contributions are determined using actuarially sound assumptions to assure the financial health of the Fund. Factors that affect the County's contributions include the impact of compensation adjustments, changes in the size of the workforce, investment returns, and collectively bargained benefit changes. The ERS contribution rates reflect projections of revenues and expenses to the fund. Revenues include County and member contributions which are set at fixed percentages of salaries and investment income, which is driven by both earnings in the various financial markets and the size of the Fund balance invested.

Expenses of the Fund include pension payments, which are affected by mandated cost-of-living increases and changes in the number of retirees and survivors; administrative and operational expenses of the Fund managers and financial consultants, and charges for services provided by the MCERP staff as well as staff from Finance and Human Resources.

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## COLLECTIVE BARGAINING

**Fire and Rescue Bargaining Unit:** The current agreement became effective July 1, 2022, and expires on June 30, 2024. A limited scope reopener agreement became effective July 1, 2023 and will expire on June 30, 2024. The limited scope reopener's salient economic terms include:

- General Wage Adjustment. A 3.2 percent GWA will be paid in July 2023.
- Service Increments. A service increment of 3.5 percent will be paid in FY24 up to the maximum base salary for the grade for eligible unit members.
- Longevity step increases. Longevity step increases will be paid to eligible employees; effective July 2024.
- Deferred Service Increment. A service increment of 3.5 percent for any eligible bargaining unit member who was scheduled to receive a service increment in FY11, but which was not funded by the County Council will be paid in FY24 to eligible unit members the first full pay period following July 1, 2023.
- Salary Schedule Adjustment. A salary schedule adjustment to remove steps A and B, and reletter remaining steps to A through M, will be paid the first full pay period following July 1, 2023.
- Pension Plan Adjustments. A pension plan adjustment amending the cap on pension cost-of-living adjustments for members enrolled on or after July 1, 1978 to a total adjustment of up to 5 percent in any year, and an adjustment to the amount of pension at normal retirement date or early retirement date of 2.6 percent of average final earnings for each of the first 25 years of credited service and 1.25 percent for each year from 25 years to a maximum of 31 years.
- Retiree Vision. An adjustment to the health insurance benefits to provide a fully-insured vision benefit to IAFF retirees in addition to the current zero-cost vision discount plan.

**MCGEO Bargaining Unit:** The current agreement became effective July 1, 2020, and expires on June 30, 2023. The negotiated agreement becomes effective July 1, 2023 and will expire on June 30, 2026. The limited scope reopener agreement's salient economic terms for FY24 include:

- General Wage Adjustment. A 3.0 percent and a 3.0 percent GWA will be paid in January 2024 and June 2024, respectively.
- Service Increments. A service increment of 3.5 percent will be paid in FY24 up to the maximum base salary for the grade for eligible unit members.
- Deferred Service Increment. A service increment of 3.5 percent for any eligible bargaining unit member who was scheduled to receive a service increment in FY12, but which was not funded by the County Council, will be paid in FY24 to eligible unit members the first full pay period following January 1, 2024.
- Longevity Step Increases. Longevity step increases will be paid to eligible employees; effective July 2024, a third longevity step will be added, and longevity steps will be adjusted to be awarded after completion of 16, 20, and 25 years of service.
- Correctional Officer Schedule Adjustment. Adding a step 15 to the Correctional Officers Salary Schedule for Correctional Officer III positions, effective the first full pay period in July 2023.
- Pension Plan Adjustments. A pension plan adjustment for Group E amending the amount of pension at normal retirement date or early retirement date of 2.6 percent of average final earnings for each of the first 25 years of credited service and 2.25 percent for each year from 25 years to a maximum of 30 years, and Group J amending the amount of pension at normal retirement date or early retirement date of 2.5 percent of average final earnings for each of the first 25 years of credited service and 2.0 percent for each year from 25 years to a maximum of 30 years.
- Pension Plan Eligibility. Added certain job classes in the Emergency Communications Center to eligibility for participation in Groups E and J.
- Long-Term Disability Benefit. Adjusted the payment date of Long-Term Disability Benefits for RSP and GRIP participants to age 85.
- Military Service Credit. A credit for up to two years of service for eligible unit members in Group E retirement plans for military service will be applied to eligible retirement accounts.

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- Part-time Holiday Pay. An adjustment to the requirements to receive holiday pay for part-time employees.
  - Shift Differential. An adjustment to the amount of the shift differential to \$1.55 per hour for shift starts between 2:00 pm and 10:59 pm, and \$2.00 per hour for shift starts between 11:00 pm and 5:00 am.
  - Training Pay Differential. An increase to \$4.25 per hour for field training pay differential.
  - Transit Subsidy. An increase in the Get-In Program transit subsidy up to \$285 per month.
  - Meal Allowance. An increase in the meal allowance to \$17.
  - Tools and Uniforms. An adjustment to shoe allowances with amounts differing by unit.
  - Seasonal Wage Adjustment. An adjustment to the seasonal wage scale to maintain a \$0.50 an hour difference between grades S1 through S6, and an adjustment to each grade equal to the adjustment to the County minimum wage (\$1.05 an hour for FY24) will be provided effective the first full pay period after July 1, 2023.
  - Multilingual Pay. An increase to multilingual pay of \$1.00 per hour upon successful completion of the recertification process for the unit in FY24.
  - Retiree Health Insurance Benefits. An adjustment to the health insurance benefits to provide a fully-insured vision benefit to MCGEO retirees in addition to the current zero-cost vision discount plan, and the elimination of the High Option plan for retirees.
  - Sheriff's Office Adjustments. An increase in the clothing allowance to \$1,450 annually, adding a lump-sum payment of up to \$600 for physical fitness awards, and providing 20 cars for assignment and use by the Sheriff's Office.
  - Health and Human Services Adjustments. Added certain job classes to eligibility for \$1,500 annual stipend in the Crisis Center.
  - Police Adjustments. Add uniform and equipment reimbursements for certain positions.
  - Corrections Adjustments. Increase the Charge Nurse differential to \$2.75 per hour, increase stipends for Emergency Response Team to \$1,800 annually, and provide a \$1,200 annual stipend to Critical Incident Response Members.
  - Transportation Adjustments. Increase for County covering cost of certain uniform alterations.

**Police Bargaining Unit:** The current agreement became effective July 1, 2020, and expires on June 30, 2023. The negotiated agreement will become effective July 1, 2023 and expire on June 30, 2025. The agreement's salient economic terms include:

- General Wage Adjustment. A 4.0 percent and a 3.0 percent GWA will be paid in July 2023 and January 2024, respectively.
- Service Increments. A service increment of 3.5 percent will be paid in FY24 up to the maximum base salary for the grade for eligible unit members.
- Longevity step increases. Longevity step increases will be paid to eligible employees; effective July 2024.
- Lump Sum Payment. A \$1,500 lump sum payment for eligible unit members will be paid the first full pay period following July 1, 2023.
- Shift Differential. An adjustment to the amount of the shift differential to \$2.00 per hour for shifts that begin on or after 12:00 noon and prior to 7:59 pm, and \$4.25 per hour for shifts that begin on or after 8:00 pm and before 5:59 am.
- Recruitment and Lateral Entry Bonus. A recruitment and lateral entry bonus of \$20,000 will be paid in four installments after successful completion of the following milestones: 10 percent on first day of County employment, 30 percent on completion of Field Training Program, 30 percent on completion of probationary period, and 30 percent after three years from date of hire.
- Pension Plan Adjustment. An adjustment to the Social Security integration age to the highest Social Security retirement benefit age (currently age 70).
- Uniforms. Funding will be provided to purchase additional jackets and shirts for bargaining unit members.
- Multilingual Pay. An increase to multilingual pay of \$1.00 per hour upon successful completion of the recertification process for the unit in FY24.
- Personal Patrol Vehicles. Expand the allowable range of use for PPV's to within ten miles of the County's borders.

**Volunteer Fire and Rescue Bargaining Unit:** The current agreement became effective on July 1, 2020, and expires on June 30, 2023. At this time, negotiations are ongoing and expected to conclude in March 2023.

## WORKFORCE ANALYSIS

**Basis:** Workforce analysis has been performed on changes to tax supported and non-tax supported full-time equivalent (FTE) positions in the Executive's Recommended FY24 Operating Budget for Montgomery County Government.

Overall changes are calculated in comparison to the Approved Personnel Complement for FY23, which began on July 1, 2022. Changes shown reflect the addition of grant-funded positions, abolishments and creations to implement approved job-sharing agreements, and other miscellaneous changes. Changes recommended by the County Executive for FY24 are in three categories: current year position changes due to supplemental appropriations or other actions, new fiscal year position changes scheduled to take effect July 1, 2023, and technical changes.

**Summary:** The recommended budget includes funding for 10,305 full-time positions, a net increase of 213 from the approved FY23 Personnel Complement of 10,092 full-time positions. Funding for 959 part-time positions is also included, a net decrease of 36 positions from the approved FY23 Personnel Complement of 995 positions. FTEs increased by 170.6 to 11,091.9.

<b>MONTGOMERY COUNTY GOVERNMENT WORKFORCE CHANGE SUMMARY</b>					
<b>COUNTY EXECUTIVE RECOMMENDED: FY24</b>					
	POSITIONS		FULL-TIME EQUIVALENTS		
	Full Time	Part Time	Tax Supported	Non-Tax Supp.	TOTAL
<b>FY23 APPROVED COMPLEMENT</b>	10,092	995	9,025.7	1,895.6	10,921.3
<b>FY24 RECOMMENDED COMPLEMENT</b>	10,305	959	9,162.9	1,929.0	11,091.9
<b>CHANGE IN WORKFORCE (GROSS)</b>	213	(36)	137.2	33.4	170.6
<b>Percentage Change</b>	2.1%	(3.6%)	1.5%	1.7%	1.6%

Detailed below are the significant net changes in the number of positions in the FY24 Recommended Budget.

Workforce Changes	Position Change
Health and Human Services - Change is related to staff added to support existing and new programs in Children, Youth, and Family Services; conversion of contractual staff to merit staff; a Rental Assistance grant in Services to End and Prevent Homelessness; additional staff in the Office of the Chief Operating Officer, including a coding unit; additional staff in Aging and Disability Services; conversion of contractual Dental Hygienist and Dental Assistant positions to merit staff in Public Health Services; and additional staff for a new Linkages to Learning and School Based Health Center at Southlake Elementary School (multi-program).	110
Human Resources - Change is due to adding positions to address gaps in service delivery, enhance the customer experience, address critical areas of improvement, and strengthen partnerships within the Human Resources community; support for Paid Parental Leave, Training and Organizational Development, Recruitment and Selection, and Training and Organizational Development programs; new OMS/FROMS clinic contract; Classification and Compensation structure improvements; and Centralized Processing Unit support.	18
Environmental Protection - Change is related to new positions for water quality efforts, to increase tree plantings, to manage climate-focused grant and incentive programs, and to implement other climate efforts. Technical adjustments shifted four climate positions from other departments to the Department of Environmental Protection.	10
Police - Change is due to the Effective Law Enforcement for All (ELE4A) Final Report staff recommendations, and the addition of school crossing guards.	12



Fire and Rescue Services - Change is due to the addition of positions to support emergency medical service enhancements supported by Emergency Service Transporter Supplemental Payment Program revenues. **11**

Alcohol Beverage Services - Change is related to reorganization of Alcohol Beverage Services to a more efficient workforce model, staffing for new Gaithersburg store, clerk position FTE adjustments, and other technical changes. **10**

Transit - Change is due to a technical adjustment in a full-time position, and reducing the Ride On bus operator complement by 16 part-time positions to reflect anticipated FY24 staffing requirements and ongoing hiring difficulties. Transit staffing levels will be revisited following the completion of the Ride On Reimagined study. **-17**

MONTGOMERY COUNTY GOVERNMENT - MEDICAL PLAN ENROLLMENT, ACTIVE EMPLOYEES															
HEALTH PLAN	2022					2023					CHANGE				
	EMP	EMP+1	FAM	TOTAL	% OF INSURED	EMP	EMP+1	FAM	TOTAL	% OF INSURED	EMP	EMP+1	FAM	TOTAL	%Dif
Carefirst POS	1,335	1,035	1,776	4,146	46.3%	1,322	979	1,778	4,079	44.2%	(13)	(56)	2	(67)	-2.0%
Carefirst POS Std	506	219	432	1,157	12.9%	549	255	450	1,254	13.6%	43	36	18	97	0.7%
Kaiser	792	390	593	1,775	19.8%	774	386	560	1,720	18.7%	(18)	(4)	(33)	(55)	-1.2%
United Healthcare	663	428	790	1,881	21.0%	640	764	764	2,168	23.5%	(23)	336	(26)	287	2.5%
Grand Total				8,959					9,221					262	

RETIREMENT FUNDS: ENROLLMENT & COUNTY CONTRIBUTION RATES							
Employee Retirement System Plans	Number Employees (7/1/21)	Fiscal 2023		Number Employees (7/1/22)	Fiscal 2024		Number Employees (7/21 v. 7/22)
		Contribution Rate %	Contribution Rate %		Contribution Rate %	Contribution Rate %	
Public Safety	2,759	15.32%		2,729	16.54%	(30)	1.22%
Non-Public Safety	745	1.64%		601	0.71%	(144)	-0.93%
Guaranteed Retirement Income Plan	2,710	6.12%		2,626	6.10%	(84)	-0.02%
Total ERS System Plans	6,214			5,956		(258)	
Retirement Savings Plan	3,328	8.00%		3,238	8.00%	(90)	0.00%

Source: Montgomery County Employees' Retirement System, 2021 and 2022 Actuarial Valuation Reports for Plan Years Beginning July 1, 2021, and July 1, 2022, respectively. RSP data provided by the Montgomery County Employee Retirement Plans.

PROPOSED OPERATING BUDGET DEFERRED COMPENSATION MANAGEMENT						
ITEM	FY22 APPR	FY22 ACT	FY23 APPR	FY23 EST	FY24 REC	\$ %
						FY24 Req vs FY23 Appr
<b>EXPENSES</b>						
Salaries and Benefits	187,000	159,157	196,500	189,200	205,000	8,500 4.3%
Professional Services	52,300	59,363	53,000	54,700	56,100	3,100 5.8%
Due Diligence/Education	2,800	-	2,800	2,800	2,800	0 0.0%
Office Management	8,000	4,090	8,000	8,000	8,000	0 0.0%
Investment Management fees	6,000	6,791	9,800	10,400	12,000	2,200 22.4%
<b>TOTAL EXPENSES</b>	<b>256,100</b>	<b>229,401</b>	<b>270,100</b>	<b>265,100</b>	<b>283,900</b>	<b>\$13,800 5.1%</b>

Amounts shown above are not charged to the Deferred Compensation Plan Trust but are instead appropriated and charged to the General Fund Compensation and Employee Benefits Adjustments Non-Departmental Account.

PROPOSED OPERATING BUDGET RETIREE HEALTH BENEFIT TRUST						
ITEM	FY22 APPR	FY22 ACT	FY23 APPR	FY23 EST	FY24 REC	\$ %
						FY24 Req vs FY23 Appr
<b>EXPENSES</b>						
Salaries and Benefits	526,000	477,270	565,000	533,000	591,000	26,000 4.6%
Professional Services	174,042	214,808	176,500	198,800	203,800	27,300 15.5%
Due Diligence/Education	27,000	3,522	26,000	26,000	50,000	24,000 92.3%
Office Management	14,300	8,398	14,000	10,200	14,600	600 4.3%
Investment Management fees	7,088,250	12,031,574	8,451,000	8,054,000	8,648,000	197,000 2.3%
<b>TOTAL EXPENSES</b>	<b>7,829,592</b>	<b>12,735,572</b>	<b>9,232,500</b>	<b>8,822,000</b>	<b>9,507,400</b>	<b>\$274,900 3.0%</b>

PROPOSED OPERATING BUDGET EMPLOYEES' RETIREMENT SYSTEM						
ITEM	FY22 APPR	FY22 ACT	FY23 APPR	FY23 EST	FY24 REC	\$ %
						FY24 Req vs FY23 Appr
<b>REVENUE</b>						
Contributions	91,500,000	99,322,674	75,175,000	75,175,000	79,480,000	4,305,000 5.7%
Investment Income/(Loss)	322,000,000	(217,530,202)	395,000,000	351,495,000	360,357,000	(34,643,000) (8.8%)
Miscellaneous Income	1,050,000	806,341	876,000	801,000	854,000	(22,000) (2.5%)
<b>TOTAL REVENUE</b>	<b>414,550,000</b>	<b>(117,401,187)</b>	<b>471,051,000</b>	<b>427,471,000</b>	<b>440,691,000</b>	<b>(30,360,000) (6.4%)</b>
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>						
Retirement Benefits	285,420,000	298,725,796	312,458,000	317,799,000	336,141,000	23,683,000 7.6%
Investment Management fees	24,582,250	40,303,901	28,174,000	25,060,000	26,653,000	(1,521,000) (5.4%)
<b>SUBTOTAL</b>	<b>310,002,250</b>	<b>339,029,697</b>	<b>340,632,000</b>	<b>342,859,000</b>	<b>362,794,000</b>	<b>22,162,000 6.5%</b>
<b>ADMINISTRATIVE EXPENSES</b>						
Salaries and Benefits	2,550,000	2,059,621	2,823,000	2,658,000	2,954,000	131,000 4.6%
Professional Services	1,013,900	953,024	1,024,200	1,088,200	1,115,800	91,600 8.9%
Benefit Processing	129,800	127,997	132,300	129,000	136,400	4,100 3.1%
Due Diligence/Education	33,700	7,927	33,700	33,700	57,700	24,000 71.2%
Office Management	88,300	77,134	88,300	82,000	90,700	2,400 2.7%
<b>SUBTOTAL</b>	<b>3,815,700</b>	<b>3,225,703</b>	<b>4,101,500</b>	<b>3,990,900</b>	<b>4,354,600</b>	<b>253,100 6.2%</b>
<b>TOTAL EXPENSES</b>	<b>313,817,950</b>	<b>342,255,400</b>	<b>344,733,500</b>	<b>346,849,900</b>	<b>367,148,600</b>	<b>22,415,100 6.5%</b>
<b>NET REVENUE</b>	<b>100,732,050</b>	<b>(459,656,587)</b>	<b>126,317,500</b>	<b>80,621,100</b>	<b>73,542,400</b>	<b>(52,775,100) (41.8%)</b>

PROPOSED OPERATING BUDGET RETIREMENT SAVINGS PLAN						
ITEM	FY22 APPR	FY22 ACT	FY23 APPR	FY23 EST	FY24 REC	Change: FY24 Req vs FY23 Appr \$ %
<b>REVENUE</b>						
Investment Income	5,000	530	1,600	500	600	(1,000) (62.5%)
Miscellaneous Income	150,000	547,006	312,000	310,000	313,000	1,000 0.3%
<b>TOTAL REVENUE</b>	<b>155,000</b>	<b>547,536</b>	<b>313,600</b>	<b>310,500</b>	<b>313,600</b>	<b>0 0.0%</b>
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>						
Investment Management fees	6,000	6,791	9,800	10,400	12,000	2,200 22.4%
<b>SUBTOTAL</b>	<b>6,000</b>	<b>6,791</b>	<b>9,800</b>	<b>10,400</b>	<b>12,000</b>	<b>2,200 22.4%</b>
<b>ADMINISTRATIVE EXPENSES</b>						
Salaries and Benefits	213,000	197,462	224,500	217,200	234,800	10,300 4.6%
Professional Services	66,700	75,113	75,000	73,700	77,600	2,600 3.5%
Due Diligence/Education	2,800	-	2,800	2,800	2,800	0 0.0%
Office Management	7,300	4,090	7,300	7,300	7,300	0 0.0%
<b>SUBTOTAL</b>	<b>289,800</b>	<b>276,665</b>	<b>309,600</b>	<b>301,000</b>	<b>322,500</b>	<b>12,900 4.2%</b>
<b>TOTAL EXPENSES</b>	<b>295,800</b>	<b>283,456</b>	<b>319,400</b>	<b>311,400</b>	<b>334,500</b>	<b>15,100 4.7%</b>

## Fraternal Order of Police County Lodge 35, Inc. Fiscal Impact Summary\*

<u>Article</u>	<u>Item</u>	<u>Description</u>	<u>FY24</u>	<u>Annual Cost Beyond FY24</u>	<u>Estimated # affected***</u>
5	Tech Pay	Increase in Multilingual Pay of \$1.00 per Hour upon Successful Completion of Recertification	\$205,633	\$357,266	
28	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$953,829	\$1,611,355	471
28	Longevity	Longevity Step Increase of 3.5 Percent for Eligible Employees	\$85,046	\$262,668	63
30	Uniforms and Equipment	Adjustments to Clothing Issued to Include Shirts and Jackets	\$675,151	-\$48,976	1,092
35	Vehicles	Increase to Personal Patrol Vehicle out-of-County Mileage	\$944,362	\$944,362	
	Vehicles	Marking for Certain Vehicles	\$116,800	\$0	
36	Wages	Recruitment Bonus for New Recruits and Lateral Entries	\$408,000	\$938,400	51
36	Wages	Lump Sum Payment of \$1,500 in January 2024 for Eligible Employees	\$1,631,874	\$0	1,092
36	Wages	4.0 and 3.0 Percent General Wage Adjustment in July 2023 and January 2024, Respectively	\$6,696,703	\$8,929,607	1,092
41	Shift Differential	Increase Shift Differential from \$1.42/\$1.87 to \$2.00/\$4.25 for Eligible Employees	\$1,309,751	\$1,309,751	
57	Retirement	Social Security Benefit Age Adjustment to Pension Calculation	\$1,220,578	\$0	1,092
<b>Total</b>			<b>\$14,042,094</b>	<b>\$13,947,167</b>	<b>1,092</b>

## Police Uniformed Management Pass-Through Estimates\*\*

<u>Item</u>	<u>Description</u>	<u>FY24</u>	<u>Annual Cost Beyond FY24</u>	<u>Estimated # affected***</u>
Wages	4.0 and 3.0 Percent General Wage Adjustment in July 2023 and January 2024, Respectively	\$469,713	\$626,405	50
Wages	\$1,500 Lump Sum Payment in lieu of Pay for Performance in July 2023	\$80,738	\$0	50
<b>Total</b>		<b>\$469,713</b>	<b>\$626,405</b>	<b>50</b>

\* Estimates reflect the impact to all funds. Increases apply in the first full pay period during the month noted.

\*\* Police Management converted to a new Police Leadership Service (PLS) Schedule in FY19.

**Montgomery County Career Fire Fighters Association, Inc  
International Association of Fire Fighters, Local 1664 ▶  
Fiscal Impact Summary\***

<u>Article</u>	<u>Item</u>	<u>Description</u>	<u>Annual Cost</u>		<u>Estimated # affected**</u>
			<u>FY24</u>	<u>Beyond FY24</u>	
19.1	Wages	3.2 Percent General Wage Adjustment in July 2023	\$3,622,465	\$3,767,083	1,118
19	Wages	Salary Schedule Adjustment to Remove Steps A and B and Reletter Steps A through M	\$3,412,656	\$4,158,907	640
19	Longevity	Longevity Step Increases of 3.5 Percent for Eligible Employees	\$114,564	\$332,369	83
20	Insurance Benefits	Offering IAFF Retirees Fully Insured Vision Benefit	\$36,228	\$36,228	
51	Pensions	Amending of the Cost-of-Living Adjustment for Eligible Group G Members	\$1,210,091	\$0	1,118
51	Pensions	Increase Pension Formula for Group G Participants	\$1,995,524	\$0	1,118
55	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$874,175	\$1,657,461	676
55.8	Service Increments	Deferred Service Increment from FY13 for Eligible Employees, 3.5% Effective July 2023	\$326,617	\$326,617	112
<b>Total</b>			<b>\$11,592,320</b>	<b>\$10,278,664</b>	<b>1,118</b>

**Fire and Rescue Uniformed Management Pass-Through Estimates**

<u>Item</u>	<u>Description</u>	<u>Annual Cost</u>		<u>Estimated # affected**</u>
		<u>FY24</u>	<u>Beyond FY24</u>	
Wages	3.2 Percent General Wage Adjustment in July 2023	\$226,627	\$235,683	42
Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$5,962	\$11,393	3
<b>Total</b>		<b>\$232,589</b>	<b>\$247,076</b>	<b>42</b>

\* Estimates reflect the impact to all funds. Increases apply in the first full pay period during the month noted.

\*\* The estimated number of employees affected by the economic item is identified where known.

**Municipal and County Government Employees Organization  
United Food and Commercial Workers, Local 1994  
Fiscal Impact Summary\***

<u>Article</u>	<u>Item</u>	<u>Description</u>	<u>Annual Cost</u>		<u>Estimated # affected**</u>
			<u>FY24</u>	<u>Beyond FY24</u>	
5	Wages	3.0 and 3.0 Percent General Wage Adjustment in January 2024 and June 2024, Respectively	\$7,678,972	\$29,251,524	6,056
5.1	Longevity	Longevity Step Increase of 3.25 or 3.5 Percent for Eligible Employees, After Completion of 16, 20, and 25 Years of Service	\$4,056,783	\$4,526,889	2,618
5.3	Shift Differential	Increase Shift Differential from \$1.42/\$1.87 to \$1.55/\$2.00 for Eligible Employees	\$601,956	\$601,956	
5.4	Multilingual	Increase in Multilingual Pay of \$1.00 per Hour upon Successful Completion of Recertification	\$812,873	\$1,069,746	
5.22	Field Training Pay	Increase Field Training Pay to \$4.25 per Hour	\$44,651	\$44,651	
5.24	Meal Allowance	Increase Meal Allowance to \$17	\$2,000	\$2,000	
5.31	Transit Subsidy	Increase to up to \$285 per Month	\$24,000	\$24,000	
6	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$4,906,891	\$9,705,858	2,773
6	Deferred Increment	Deferred Service Increment from FY12 for Eligible Employees, 3.5% Effective January 2024	\$546,957	\$546,957	515
20	Holiday Pay	Adjustment to Part-Time Employee Holiday Pay Requirements	\$259,351	\$259,351	
21	Health Benefits	Offering MCGEO Retirees Fully Insured Vision Benefit	\$87,756	\$87,756	
41	Pension	Increase Pension Formula for Groups E and J Participants	\$1,279,163	\$0	
41	Pension	Add ECC Employees to Groups E and J	\$157,397	\$0	
44	Military Credit	Military Service Credit for Eligible Group E Members	\$134,758	\$134,758	
53	Seasonal Employees	Adjustment to Wage Scale to Alleviate Compression and \$1.05 Adjustment Effective the First Full Pay Period in July 2023	\$560,438	\$560,438	
	Sheriff Appendix	Adjustments to Clothing Allowance	\$16,800	\$16,800	
	Sheriff Appendix	Adjustments to Boot Allowance	\$3,750	\$3,750	
	Sheriff Appendix	Physical Fitness Award Lump-Sum Payments	\$38,350	\$38,350	
	Sheriff Appendix	Addition of 20 Vehicles	\$1,200,000	\$1,200,000	
	HHS Appendix	Additional Positions Eligible for Crisis Center Stipend of \$1,200 Annually	\$16,148	\$16,148	
	Police Appendix	Adjustments to Boot Allowance	\$31,000	\$31,000	
	DOCR Appendix	Increase in Charge Nurse Differential to \$2.75 per Hour	\$18,860	\$18,860	
	DOCR Appendix	Adjustments to Boot Allowance	\$1,750	\$1,750	
	DOCR Appendix	Increase to DOCR Stipends	\$34,233	\$34,233	
	DOCR Appendix	Adjustment to Correctional Officer Salary Schedule to add Step 15 for Correctional Officer III Grade	\$130,772	\$130,772	
	DOT Appendix	County Cost to Cover Uniform Alterations	\$5,000	\$5,000	
<b>Total</b>			<b>\$22,650,609</b>	<b>\$48,312,548</b>	<b>6,056</b>

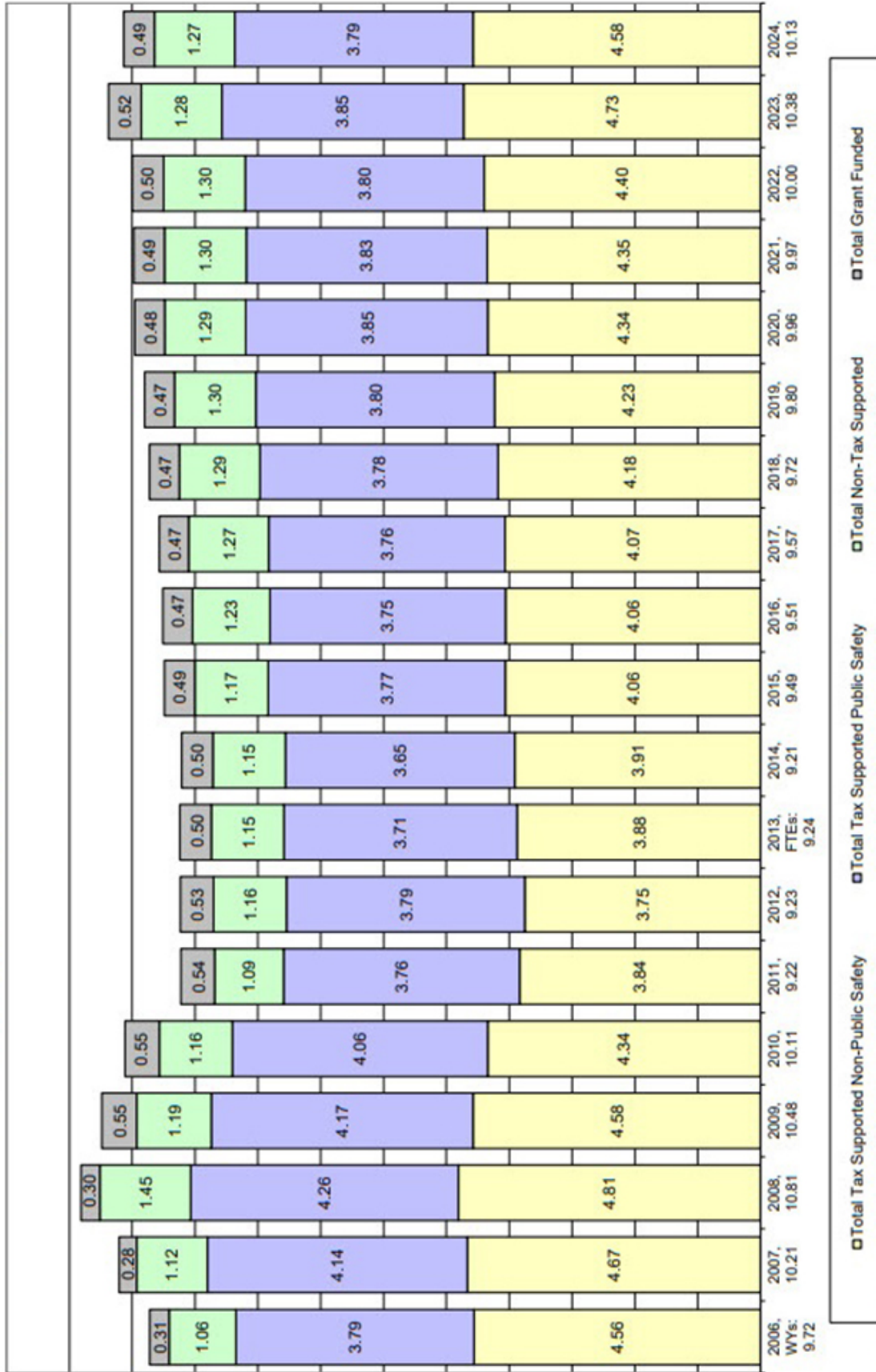
## Non-Represented Pass-Through Estimates\*

<u>Item</u>	<u>Description</u>	<u>FY24</u>	<u>Annual Cost Beyond FY24</u>	<u>Estimated # affected**</u>
Wages	3.0 and 3.0 Percent General Wage Adjustment in January 2024 and June 2024, Respectively	\$4,489,362	\$17,058,884	2,417
Longevity	Longevity Step Increase of 3.25 or 3.5 Percent for Eligible Employees, After Completion of 16 and 20 Years of Service	\$3,207,670	\$3,376,838	675
Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$1,809,469	\$3,720,876	748
<b>Total</b>		<b>\$9,506,502</b>	<b>\$24,156,597</b>	<b>2,417</b>

\* Estimates reflect the impact to all funds. Increases apply in the first full pay period during the month noted.

\*\* The estimated number of employees affected by the economic item is identified where known.

**HISTORY OF APPROVED COUNTY GOVERNMENT POSITIONS  
PER 1,000 POPULATION BY FUNDING CATEGORY  
FY06-FY23 Approved Workyears and FTEs, FY24 Recommended FTEs<sup>1</sup>**



<sup>1</sup> From FY06 through FY12, workyears are used; beginning in FY13, full-time equivalent (FTE) positions will be used.

# MONTGOMERY COUNTY PRODUCTION REPORT

## FY24 Total Employee Benefits County Wide

	Social Security	Group Insurance	Retirement	Total Benefits
<b>County General Fund</b>				
<b>General Government</b>				
Board of Appeals	37,202	52,742	27,323	117,267
Board of Elections	324,108	486,852	191,290	1,002,250
Circuit Court	682,141	1,545,639	636,676	2,864,456
Community Engagement Cluster	352,255	834,938	254,263	1,441,456
County Attorney	405,715	626,524	314,592	1,346,831
County Council	903,509	1,612,383	706,382	3,222,274
County Executive	346,452	603,936	302,310	1,252,698
Ethics Commission	20,839	30,138	14,925	65,902
Finance	861,014	1,495,889	610,461	2,967,364
Food Systems Resilience	23,291	45,207	12,178	80,676
General Services	976,547	2,071,834	716,094	3,764,475
Grants Management	34,166	67,811	19,672	121,649
Human Resources	523,151	923,828	349,776	1,796,755
Human Rights	96,384	177,062	73,319	346,765
Inspector General	173,744	278,777	152,802	605,323
Intergovernmental Relations	54,380	90,414	36,356	181,150
Labor Relations	74,498	115,821	61,493	251,812
Legislative Oversight	134,548	208,706	101,629	444,883
Management and Budget	393,313	596,132	296,773	1,286,218
Merit System Protection Board	16,459	30,138	10,711	57,308
Peoples' Counsel	13,072	22,604	6,835	42,511
Procurement	270,507	532,720	185,788	989,015
Public Information	399,573	897,919	324,790	1,622,282
Racial Equity and Social Justice	66,432	128,087	51,352	245,871
State's Attorney	1,214,188	2,288,854	1,117,069	4,620,111
Technology and Enterprise Business Solutions	1,510,131	2,200,263	990,333	4,700,727
Zoning and Administrative Hearings	39,435	60,276	38,436	138,147
<b>Total General Government</b>	<b>9,947,054</b>	<b>18,025,494</b>	<b>7,603,628</b>	<b>35,576,176</b>
<b>Public Safety</b>				
Animal Services	450,069	1,086,089	321,479	1,857,637



# MONTGOMERY COUNTY PRODUCTION REPORT

## FY24 Total Employee Benefits County Wide

	Social Security	Group Insurance	Retirement	Total Benefits
Consumer Protection	153,883	276,005	99,568	529,456
Correction and Rehabilitation	4,062,533	7,943,809	2,475,213	14,481,555
Emergency Management and Homeland Security	108,001	169,908	83,792	361,701
Police	15,566,106	29,361,581	12,327,591	57,255,278
Sheriff	1,329,484	2,751,866	966,742	5,048,092
<b>Total Public Safety</b>	<b>21,670,076</b>	<b>41,589,258</b>	<b>16,274,385</b>	<b>79,533,719</b>
<b>Transportation</b>				
Transportation	1,513,494	3,402,027	904,186	5,819,707
<b>Health and Human Services</b>				
Health and Human Services	9,826,483	21,799,026	6,885,981	38,511,490
<b>Culture and Recreation</b>				
Public Libraries	2,249,376	6,409,684	1,420,813	10,079,873
<b>Housing and Community Development</b>				
Agriculture	54,980	88,907	33,789	177,676
Housing and Community Affairs	530,565	1,048,386	393,967	1,972,918
<b>Total Housing and Community Developme</b>	<b>585,545</b>	<b>1,137,293</b>	<b>427,756</b>	<b>2,150,594</b>
<b>Environment</b>				
Environmental Protection	238,273	434,043	159,172	831,488
<b>Other County Functions</b>				
NDA - Climate Change Planning	636	753	502	1,891
NDA - Compensation and Employee Benefit Adjustments	11,777	16,878	8,345	37,000
NDA - Conference Center	8,030	15,069	8,397	31,496
NDA - Early Care and Education	64,770	172,596	95,568	332,934
NDA - Guaranteed Income	6,207	13,893	9,817	29,917
NDA - Incubator Programs	40,853	75,345	27,510	143,708
NDA - Independent Audit	1,848	2,260	1,291	5,399
NDA - Legislative Branch Communications Outreach	103,456	207,199	81,722	392,377
NDA - Police Accountability Board	29,323	30,138	8,190	67,651
NDA - State Positions Supplement	4,318	0	0	4,318
NDA - Vision Zero	9,089	15,069	9,505	33,663
<b>Total Other County Functions</b>	<b>280,307</b>	<b>549,200</b>	<b>250,847</b>	<b>1,080,354</b>
<b>Total County General Fund</b>	<b>46,310,608</b>	<b>93,346,025</b>	<b>33,926,768</b>	<b>173,583,401</b>

# MONTGOMERY COUNTY PRODUCTION REPORT

## FY24 Total Employee Benefits County Wide

	Social Security	Group Insurance	Retirement	Total Benefits
<b>Special Funds - Tax Supported</b>				
Bethesda Urban District	7,118	15,069	7,444	29,631
Economic Development Fund	11,126	15,069	11,635	37,830
Fire	12,167,405	19,939,713	25,752,362	57,859,480
Mass Transit	5,925,607	12,884,642	4,114,999	22,925,248
Recreation	2,248,256	2,766,897	866,354	5,881,507
Silver Spring Urban District	162,731	513,870	109,679	786,280
Wheaton Urban District	108,206	321,480	76,837	506,523
<b>Total Special Funds - Tax Supported</b>	<b>20,630,449</b>	<b>36,456,740</b>	<b>30,939,310</b>	<b>88,026,499</b>
<b>Total Tax Supported Funds</b>	<b>66,941,057</b>	<b>129,802,765</b>	<b>64,866,078</b>	<b>261,609,900</b>
<b>Special Funds - NonTax Supported</b>				
Cable TV	217,066	366,780	160,865	744,711
Grant Fund	3,939,026	9,197,213	3,092,727	16,228,966
Montgomery Housing Initiative	175,398	318,744	132,760	626,902
Water Quality Protection	677,783	1,445,733	662,150	2,785,666
<b>Total Special Funds - NonTax Supported</b>	<b>5,009,273</b>	<b>11,328,470</b>	<b>4,048,502</b>	<b>20,386,245</b>
<b>Enterprise Funds</b>				
Bethesda Parking	153,087	304,718	111,911	569,716
Community Use of Public Facilities	219,665	452,236	163,813	835,714
Leaf Vacuuming	214,768	433,332	130,223	778,323
Liquor	2,447,707	6,978,970	1,668,033	11,094,710
Permitting Services	1,986,351	3,588,149	1,435,253	7,009,753
Silver Spring Parking	166,978	361,902	133,182	662,062
Solid Waste Collection	106,913	181,282	90,281	378,476
Solid Waste Disposal	769,833	1,513,044	598,533	2,881,410
Wheaton Parking	25,428	50,577	19,789	95,794
<b>Total Enterprise Funds</b>	<b>6,090,730</b>	<b>13,864,210</b>	<b>4,351,018</b>	<b>24,305,958</b>
<b>Total Non Tax Supported Funds</b>	<b>11,100,003</b>	<b>25,192,680</b>	<b>8,399,520</b>	<b>44,692,203</b>
<b>Internal Service Funds</b>				
Central Duplicating (Printing & Mail)	202,413	516,038	139,023	857,474
Employee Health Self Insurance	216,635	378,725	194,338	789,698
Motor Pool	1,603,235	3,083,357	1,281,253	5,967,845
Risk Management (Self Insurance - ISF)	307,332	483,581	247,962	1,038,875
<b>Total Internal Service Funds</b>	<b>2,329,615</b>	<b>4,461,701</b>	<b>1,862,576</b>	<b>8,653,892</b>
<b>Total Benefits</b>	<b>80,370,675</b>	<b>159,457,146</b>	<b>75,128,174</b>	<b>314,955,995</b>



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