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# Workforce/Compensation

## SUMMARY OF FY14 RECOMMENDATIONS

### A. SUMMARY OF AGENCY REQUESTS

**Montgomery County Public Schools (MCPS):** The MCPS workforce for FY14, as recommended by the Board of Education (BOE), is 21,241.8 FTEs, or 400.1 FTEs greater than the approved FY13 workforce of 20,841.7 FTEs. The BOE is currently in labor 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). For more information on compensation and workforce changes, please see the Board of Education FY14 recommended budget document. MCPS' budget request contains funds for service increments or steps.

**Montgomery College (MC):** There is no increase in the size of the Montgomery College complement for FY14, as requested by the College and its Board of Trustees. This is accompanied by an increase in personnel costs of about \$9.4 million. The primary factors for these cost increases are compensation enhancements, including service increments and general wage adjustments, reclassifications, promotions, and benefit changes. For more information on compensation and workforce changes, please consult the Adopted FY14 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 FY14, as recommended by the Planning Board, is an increase of 5.2 FTEs. The Commission's requested budget includes an increase in personnel costs of \$3.0 million. The increase includes retirement and group insurance adjustments, post-employment benefits (OPEB) prefunding, benefit cost share restructuring, and compensation place holder (to address collectively bargained compensation increases and pass through costs). For more information on compensation and workforce changes, please see the M-NCPPC FY14 requested budget document.

**Montgomery County Government (MCG):** The net impact on the County government workforce for FY14, as recommended by the Executive, is an increase of 128 positions.

The recommended budget contains an increase in total personnel costs of \$26.1 million, or 2.7 percent. The primary factors in these changes are:

	<u>Millions</u>
• General Wage Adjustment	\$20.2
• Increase in group insurance and retirement	\$13.2
• Service increments and longevity	\$8.6
• Net increase in positions	\$6.6
• Other negotiated increases	\$1.5
• Other changes in personnel costs, including turnover and lapse	-\$7.7
• Removal of FY13 \$2,000 lump-sum bonus	-\$16.3

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 Montgomery County Volunteer Fire and Rescue Association (MCVFRA). Certain provisions of the agreements have been extended to unrepresented employees, as noted below.

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## **B. COUNTY GOVERNMENT SALARY AND WAGES**

**GENERAL WAGE ADJUSTMENT:** The Executive recommends the following general wage adjustments (GWA) in FY14: 3.25 percent for all employees in the Office, Professional, and Technical (OPT) and Service, Labor, and Trades (SLT) units, effective in the first full pay period in September 2013; 2.1 percent for all employees in the Police bargaining unit and Police uniformed managers, effective the first full pay period after July 1, 2013; 2.75 percent for employees in the Fire and Rescue bargaining unit and Fire and Rescue uniformed managers, effective the first full pay period after July 1, 2013; and 3.25 percent for all non-represented employees, including Management Leadership Service (MLS) employees, effective in the first full pay period in September 2013.

**LUMP-SUM PAYMENT:** The Executive recommends a bonus payment equal to 0.5 percent of salary for employees who are not moving into a longevity step but are at the maximum salary for their grade. This bonus will be paid to County employees represented by MCGEO and non-represented employees not in MLS. These payments will not be added to base salary.

FY14 salary schedules can be found on the County's website at <http://www.montgomerycountymd.gov/ohr/classification/classcomp.html>.

**SERVICE INCREMENTS:** The Executive recommends service increments of 3.5 percent for all eligible employees. The Executive also recommends service increments for certain groups of employees who were eligible but did not receive increments in FY11 and FY12. Police bargaining unit and Police uniformed managers receive a 1.75 percent increment starting the first full pay periods of February 2014 and February 2015. Fire and Rescue bargaining unit and Fire and Rescue uniformed managers receive a 3.5 percent increment the first full pay period in April 2014 and in June 2015.

**LONGEVITY INCREMENTS:** The Executive recommends longevity increments in FY14 for all eligible employees.

**PERFORMANCE-BASED PAY:** The Executive recommends \$1,794,187 in the Compensation Adjustment and Employee Benefits NDA to fund performance-based pay increases for MLS 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**

**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 2013 and projected changes for 2014. The employer rates are not expected to change but the annual salary maximum on which to base FICA is projected to increase by about \$4,800 or 4.3 percent.

**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 claims experience for Workers' Compensation.

**Group Insurance Benefits:** The contributions for health insurance are based on a countywide average fixed rate, 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 nine percent annually between FY15 and FY19. 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.

**Retirement Benefits:** Montgomery County government maintains a system of retirement pay and benefits for its employees which are intended to provide income during their retirement years. The Employees' Retirement System, which currently provides benefits to approximately 5,824 retirees and survivors, was administered beginning in FY13 by a new organization called Montgomery County Employee Retirement Plans (MCERP). This new organization will oversee 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 will be coordinated by this new organization in consultation with the Office of Human Resources, the County's actuaries, the Finance Department, and the Office of Management and Budget.

**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 prefunding for retiree pension benefits. The reasons for doing this are simple: Due to exponential growth in expected retiree health costs, the cost of funding these benefits, which were being paid out as the bills came due, would soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which is 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 \$1.9 billion – approximately forty percent of the total FY14 budget for all agencies.

<b>Proposed FY14 Consolidated Retiree Health Benefits Trust Contributions</b>	
<b>Montgomery County Government (MCG)</b>	<b><u>FY14</u></b>
<i>General Fund:</i>	
Retiree Health Benefits Trust NDA	\$51,319,040
<i>Proprietary Funds:</i>	
Bethesda Parking District	\$248,290
Wheaton Parking District	25,690
Silver Spring Parking District	171,230
Solid Waste Collection	42,810
Solid Waste Disposal	633,570
Liquor Control	2,577,070
Permitting Services	1,652,410
Community Use of Public Facilities	231,170
Motor Pool	1,720,890
Risk Management	85,620
Central Duplicating	265,410
<i>Participating Agency Contributions</i>	\$2,994,800
<b>Total MCG Trust Contributions</b>	<b>\$61,968,000</b>
<b>Consolidated Trust: Montgomery County Public Schools</b>	<b>\$87,836,000</b>
<b>Consolidated Trust: Montgomery College</b>	<b>\$2,489,000</b>
<b>Park and Planning Commission Trust Fund*</b>	<b>\$2,570,524</b>
<b>Total Contributions/Assets Held in Trust</b>	<b>\$154,863,524</b>

\* MNCPPC's contribution from tax supported funds is \$2,474,431.

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 and any accrued interest on unfunded liability. This amount, known as an Annual OPEB Cost or "AOC", is estimated at \$142.9 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.

The County has committed to an approach of "ramping up" to the AOC amount over several years, with the amount set aside each year increasing steadily until the full AOC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08. In May 2008, the County Council passed resolution No. 16-555 which confirmed an eight-year phase-in approach to the AOC. Consistent with this approach and based on the County's economic situation, the County contributed \$14.0 million to the Trust in FY08, \$19.7 million in

FY09, \$3.3 million in FY10, and \$7.3 million in FY11. Due to fiscal constraints, the County did not budget a contribution for the General Fund in FY10 and FY11, but did resume contributions in FY12. For FY12, the County contributed \$26.1 million from the General Fund to the Retiree Health Benefits Trust. In addition, on June 26, 2011, 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 for employees of Montgomery County Public Schools and Montgomery County College. In FY12, the County appropriated \$20 million and \$1 million for contributions on behalf of MCPS and the College, respectively. In FY13, these contributions grew to \$41.4 million (County General Fund), \$58.9 million (MCPS Consolidated Trust), and \$1.8 million (Montgomery College Consolidated Trust). A detailed breakdown of FY14 recommended contributions to the Consolidated Retiree Health Benefit Trust for County Government tax supported agencies, participating agencies, Montgomery County Public Schools, and Montgomery College is displayed in the table above. The Council and the Executive have mutually committed to the County's rating agencies to achieve full pre-funding by FY15.

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## 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, 2012, there were 5,824 retirees and survivors and 5,554 active members. 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 Guaranteed Retirement Income Plan (GRIP) is a Cash Balance Plan that began in FY10 as a result of negotiations between Montgomery County and UFCW Local 1994 MCGEO. Eligibility to participate has been passed through to non-represented employees and participants of participating agencies. All full 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. 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, 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.

**Change in Retirement System Membership:** The number of active non-public safety in the ERS declined by 86 and the number of public safety employees increased by 25, for a combined total active enrollment of 4,452. GRIP membership increased by 100 employees, to 1,102 in FY13. The RSP had 183 fewer active employees enrolled in FY13 than in FY12, for a total FY13 enrollment of 3,564.

Funds for the County's contribution to the ERS for each member employee are included in the appropriate 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.

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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.

## **COLLECTIVE BARGAINING**

### **Fire and Rescue Bargaining Unit:**

The current agreement expires June 30, 2013. The negotiated agreement becomes effective on July 1, 2013, and expires on June 30, 2016. The agreement's salient economic terms include:

- ❖ Reopener for the third year (FY16) of the contract. Negotiations will be over the following topics: wages, service increments, longevity, special duty differentials, casual leave, and Workers' Compensation and disability leave. Random drug testing will also be discussed but the issue will not be subject to impasse.
- ❖ Assignment pay differentials. The following differentials are increased by \$200 to \$1,837: Hazardous Materials, Self Contained Breathing Apparatus Technician, Fire Code Compliance Section, Fire Investigations Unit, Urban Search and Rescue Team, Swift Water Rescue Team, and Scheduler. The differential paid to a Fire Captain serving as Station Commander will increase by \$200 to \$3,087. All Response Team certifications will increase from \$407 to \$500.
- ❖ Longevity step increases. A longevity step increase will be paid to employees who qualify during FY14.
- ❖ General Wage Adjustment. A 2.75 percent GWA will be paid the first full pay period following July 1, 2013, and July 1, 2014.
- ❖ Prescription Drug Plan. Beginning January 1, 2014, the Prescription Drug Plan will no longer offer the 90-day post formulary change grace period granted upon formulary changes.
- ❖ Workplace renovations. Employees working at stations where workplace kitchens appliances are unavailable due to renovation will receive a per diem payment.
- ❖ Employees who were eligible but who missed a FY11 or FY12 service increment. Eligible unit members who were eligible but who did not receive a service increment in FY11 will receive it during the pay period beginning April 6, 2014. Eligible unit members who were eligible but who did not receive a service increment in FY12 will receive it during the pay period beginning June 14, 2015.
- ❖ Service Increments. A service increment of 3.5 percent will be paid in FY14 and in FY15 for eligible unit members.

### **MCGEO Bargaining Unit:**

The current agreement expires on June 30, 2016. The parties agreed to an early termination of the July 1, 2012 through June 30, 2015 agreement, which included a reopener for FY14. The new agreement's salient economic terms include:

- ❖ A reopener for the third year (FY16) of the contract. Negotiations will be over the following topics: wages, service increments, longevity, any Workers' Compensation and disability leave issues not resolved within the Labor Management Wellness Committee, and the inclusion of a DROP program in the Public Safety Retirement Plan.
- ❖ General Wage Adjustment. A 3.25 percent GWA will be paid the first full pay period following September 1 in FY14 and in FY15.
- ❖ Longevity step increases. A longevity step increase will be paid to employees who qualify during FY14.
- ❖ Lump sum payment. A 0.5 percent lump sum payment will be paid in FY14 and in FY15 to bargaining unit members who are at the top of their pay grade and actively employed by the County on July 1 of each fiscal year. Employees who are scheduled to receive a longevity step during FY14 are not eligible. This payment is not added to the employees' base salary.
- ❖ Shift differential. For shifts beginning between the hours of 2:00 p.m. and 10:59 p.m., the hourly rate will increase by \$0.15 to \$1.40; for shifts beginning between 11:00 p.m. and 5:00 a.m., the hourly rate will increase by \$0.16 to \$1.56.
- ❖ Multilingual Pay Differential. Unit members who utilize multilingual skills during the performance of their routine duties and on a recurring basis may submit a departmental request for certification. The pay differential will be paid after testing.
- ❖ Emergency Vehicle Technician (EVT) certification for eligible employees assigned to Central Maintenance of Montgomery County Fire and Rescue Service. Eligible employees shall receive a \$1,000 incentive for obtaining a valid EVT master certification, for a maximum of two (\$2,000) EVT certifications.
- ❖ Service Increments. A service increment of 3.5 percent will be paid in FY14 and in FY15 for eligible unit members.
- ❖ Individual classification studies. A total of 50 individual studies will be accepted in June 2013 for FY14 study and in June 2014 for FY15 study.

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- ❖ Prescription Drug Plan. Beginning January 1, 2014, the Prescription Drug Plan will no longer offer the 90-day post formulary change grace period granted upon formulary changes.
  - ❖ Seasonal Salary Schedule. Seasonal employees who do not encumber OPT/SLT unit positions shall receive a \$0.50 per hour increase the first full pay period in July 2013 and in 2014.
  - ❖ Clothing allowance. Sheriff's unit members' clothing allowance will increase by \$163 to \$1,338.

#### **Police Bargaining Unit:**

The parties agreed to extend the duration of the July 1, 2012, through June 30, 2014, agreement. The current agreement expires on June 30, 2015. The agreement's salient economic terms include:

- ❖ Clothing allowance. The contract increases the clothing allowance in the following categories: formal and variety by \$87 to \$1,338; SAT (Special Assignment Team) by \$56 to \$862; casual by \$37 to \$569; and partial by \$26 to \$391.
- ❖ Shift differential. For shifts beginning on or after noon and prior to 7:59, the hourly rate will increase by \$0.09 to \$1.42; for shifts beginning on or after 8:00 p.m. and before 5:59 a.m., the hourly rate will increase by \$0.12 to \$1.87.
- ❖ Employees who were eligible but who missed at least one service increment since FY11. Eligible unit members will receive a 1.75 percent service increment starting the first full pay period of February 2014 and of February 2015.
- ❖ Service Increments. A service increment of 3.5 percent will be paid in FY14 and in FY15 for eligible unit members.
- ❖ Longevity step increases. A longevity step increase will be paid to employees who qualify during FY14.
- ❖ General Wage Adjustment. A 2.1 percent GWA will be paid the first full pay period following July 1, 2013, and July 1, 2014.
- ❖ Prescription Drug Plan. Beginning January 1, 2014, the Prescription Drug Plan will no longer offer the 90-day post formulary change grace period granted upon formulary changes.

## **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 FY14 Operating Budget for the County government.

Overall changes are calculated in comparison to the Approved Personnel Complement for FY13, which began on July 1, 2012. Changes shown reflect such factors as the addition of grant-funded positions; abolishments and creations to implement approved job sharing agreements; and other miscellaneous changes. Changes recommended by the Executive for FY14 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, 2013; and technical changes, primarily due the transition to a new budgeting system.

**Summary:** The recommended budget includes funding for 8,767 full-time positions, a net increase of 115 from the approved FY13 Personnel Complement of 8,652 full-time positions. Funding for 878 part-time positions is also included, a net increase of 13 positions from the approved FY13 Personnel Complement of 865 positions.

Detailed below are the significant net changes in the number of positions in the FY14 Recommended Budget.

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<u>Workforce Changes</u>	<u>Position Change</u>
• Police - Change is due to second year of the data-driven Staffing Initiative. It includes resources for the Wheaton Central Business District and Montgomery Village; the School Resource Officers program, doubling the number of officers in schools; crisis intervention; and missing persons. The department has also replaced an expired Gang Unit grant with County funds.	40
• Public Libraries - Increase is due to the reopening of the Gaithersburg and Olney Libraries and enhanced hours at the Poolesville and Long Branch Libraries.	33
• Fire and Rescue Service - Increase is primarily due to the opening of the new Travilah Station and the creation of new Emergency Medical Services (EMS) supervisor positions. All new positions are funded with EMS reimbursement revenue.	25
• Liquor Control - Increase is due to the opening of new retail locations in Seneca Meadows and Clarksburg.	16
• Finance - Increase reflects the FY13 Controller's Division mid-year reorganization to enhance compliance with new audit and Governmental Accounting Standards Board standards, as well as to better address the volume and complexity of financial transactions, ongoing reporting and analysis, and the production of the Comprehensive Annual Financial Report.	6
• Health and Human Services - Decrease is due to the discontinuation of the State Resource Coordination Services Grant for Developmental Disabilities. The change also reflects increased staffing due to the opening of Gaithersburg and Watkins Mill High School Wellness Centers, and the opening of the Viers Mill and Weller Road Elementary School Based Health Centers.	-17

**MONTGOMERY COUNTY GOVERNMENT - MEDICAL PLAN ENROLLMENT, ACTIVE EMPLOYEES**

HEALTH PLAN	2012					2013					CHANGE				
	EMP	EMP+1	FAM	TOTAL	% OF INSURED	EMP	EMP+1	FAM	TOTAL	% OF INSURED	EMP	EMP+1	FAM	TOTAL	%Dif
Carefirst POS	1,466	1,103	2,101	4,670	58.4%	1,448	1,079	2,073	4,600	56.6%	(18)	(24)	(28)	(70)	-1.8%
Carefirst POS Std	156	113	156	425	5.3%	189	139	166	494	6.1%	33	26	10	69	0.8%
Kaiser	455	266	454	1,175	14.7%	532	277	457	1,266	15.6%	77	11	3	91	0.9%
United Healthcare	488	398	844	1,730	21.6%	542	391	835	1,768	21.8%	54	(7)	(9)	38	0.1%
Grand Total				8,000					8,128					128	

**MONTGOMERY COUNTY GOVERNMENT WORKFORCE CHANGE SUMMARY  
COUNTY EXECUTIVE RECOMMENDED: FY14**

	POSITIONS		FULL-TIME EQUIVALENTS		
	Full Time	Part Time	Tax Supported	Non-Tax Supp.	TOTAL
FY13 APPROVED COMPLEMENT	8,652	865	7,572.5	1,655.0	9,227.6
FY14 RECOMMENDED COMPLEMENT	8,767	878	7,726.0	1,688.4	9,414.4
CHANGE IN WORKFORCE (GROSS)	115	13	153.5	33.4	186.8
Percentage Change	1.3%	1.5%	2.0%	2.0%	2.0%

**RETIREMENT FUNDS: ENROLLMENT & COUNTY CONTRIBUTION RATES**

Employee Retirement System Plans	Number <u>Employees</u> (7/1/11)	Fiscal 2013	Number <u>Employees</u> (7/1/12)	Fiscal 2014	Number <u>Employees</u> (7/11 v. 7/12)	Contribution <u>Rate</u> (7/11 v. 7/12)
		Contribution <u>Rate</u> %		Contribution <u>Rate</u> %		
<b>Public Safety</b>						
Optional, Nonintegrated	9	444.75%	2	619.71%	(7)	174.96%
Optional, Integrated	26	983.09%	3	1609.69%	(23)	626.60%
Mandatory Integrated	2,820	39.51%	2,685	43.71%	(135)	4.20%
Subtotal Public Safety	2,855	41.47%	2,690	45.84%	(165)	
<b>Non-Public Safety</b>						
Optional, Nonintegrated	28	87.51%	25	109.77%	(3)	22.26%
Optional, Integrated	52	102.30%	44	129.55%	(8)	27.25%
Mandatory Integrated	1,578	32.31%	1,503	35.51%	(75)	3.20%
Subtotal Non-Public Safety	1,658	35.38%	1,572	39.17%	(86)	
Guaranteed Retirement Income Plan	1,002	7.09%	1,102	6.45%	100	-0.64%
Total ERS System Plans	5,515		5,364		(151)	
Retirement Savings Plan	3,747	8.00%	3,564	8.00%	(183)	0.00%

Source: Montgomery County Employees' Retirement System, 2011 and 2012 Actuarial Valuation Reports for Plan Years Beginning July 1, 2011, and July 1, 2012, respectively. RSP data provided by the Montgomery County Employee Retirement Plans.

PROPOSED OPERATING BUDGET DEFERRED COMPENSATION MANAGEMENT							
ITEM	FY12 APPR	FY12 ACT	FY13 APPR	FY13 EST	FY14 REC	FY14 vs. FY13 Appr.	
						\$ Change	% Change
<b>EXPENSES</b>							
Salaries and Benefits	77,340	101,283	91,873	109,300	125,700	33,827	36.8%
Professional Services	5,500	55,694	5,500	23,500	5,000	(500)	(9.1%)
Due Diligence/Education	1,000	1,735	1,000	1,500	2,000	1,000	100.0%
Office Management	5,510	3,845	5,310	5,300	6,700	1,390	26.2%
Investment Management	10,000	8,370	9,000	8,400	9,000	0	0.0%
<b>TOTAL EXPENSES</b>	<b>99,350</b>	<b>\$170,927</b>	<b>\$112,683</b>	<b>\$148,000</b>	<b>\$148,400</b>	<b>\$35,717</b>	<b>31.7%</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 RETREEE HEALTH BENEFIT TRUST							
ITEM	FY12 APPR	FY12 ACT	FY13 APPR	FY13 EST	FY14 REC	FY14 vs. FY13 Appr.	
						\$ Change	% Change
<b>EXPENSES</b>							
Salaries and Benefits	66,960	45,000	52,500	52,500	170,000	117,500	223.8%
Professional Services	75,000	0	0	0	0	0	0.0%
Due Diligence/Education	0	0	6,000	20,000	48,000	42,000	700.0%
Office Management	1,500	1,100	1,200	3,000	9,400	8,200	683.3%
Investment Management	70,000	99,343	308,000	250,000	1,500,000	1,192,000	387.0%
<b>TOTAL EXPENSES</b>	<b>\$213,460</b>	<b>\$145,443</b>	<b>\$367,700</b>	<b>\$325,500</b>	<b>\$1,727,400</b>	<b>\$1,359,700</b>	<b>369.8%</b>

The chart illustrates MCERP expenditures only.

PROPOSED OPERATING BUDGET EMPLOYEES' RETIREMENT SYSTEM							
ITEM	FY12 APPR	FY12 ACT	FY13 APPR	FY13 EST	FY14 REC	FY14 vs. FY13 Appr.	
						\$	%
<b>REVENUE</b>							
Contributions	146,500,000	130,688,905	139,600,000	151,700,000	146,400,000	6,800,000	4.9%
Investment Income	212,000,000	134,103,217	227,000,000	296,000,000	241,000,000	14,000,000	6.2%
Miscellaneous Income	700,000	1,174,289	735,000	1,000,000	950,000	215,000	29.3%
<b>TOTAL REVENUE</b>	<b>359,200,000</b>	<b>265,966,411</b>	<b>367,335,000</b>	<b>448,700,000</b>	<b>388,350,000</b>	<b>21,015,000</b>	<b>5.7%</b>
<b>EXPENSES</b>							
<b>OPERATING EXPENSES</b>							
Retirement Benefits	204,500,000	205,268,948	226,000,000	226,400,000	245,000,000	19,000,000	8.4%
Investment Management	19,300,000	17,585,825	21,200,000	21,200,000	23,000,000	1,800,000	8.5%
<b>SUBTOTAL</b>	<b>223,800,000</b>	<b>222,854,773</b>	<b>247,200,000</b>	<b>247,600,000</b>	<b>268,000,000</b>	<b>20,800,000</b>	<b>8.4%</b>
<b>ADMINISTRATIVE EXPENSES</b>							
Salaries and Benefits	1,775,920	1,742,539	1,654,200	1,669,600	1,582,700	(71,500)	(4.3%)
Professional Services	833,930	635,946	813,933	1,003,600	895,900	81,967	10.1%
Benefit Processing	375,000	1,059,818	375,000	130,000	130,000	(245,000)	(65.3%)
Due Diligence/Education	53,500	26,684	55,500	60,400	64,700	9,200	16.6%
Office Management	241,887	80,667	240,887	92,500	99,300	(141,587)	(58.8%)
<b>SUBTOTAL</b>	<b>3,280,237</b>	<b>3,545,654</b>	<b>3,139,520</b>	<b>2,956,100</b>	<b>2,772,600</b>	<b>(366,920)</b>	<b>(11.7%)</b>
<b>TOTAL EXPENSES</b>	<b>\$227,080,237</b>	<b>\$226,400,427</b>	<b>\$250,339,520</b>	<b>\$250,556,100</b>	<b>\$270,772,600</b>	<b>20,433,080</b>	<b>8.2%</b>
<b>NET REVENUE</b>	<b>\$132,119,763</b>	<b>\$39,565,984</b>	<b>\$116,995,480</b>	<b>\$198,143,900</b>	<b>\$117,577,400</b>	<b>581,920</b>	<b>0.5%</b>

PROPOSED OPERATING BUDGET RETIREMENT SAVINGS PLAN							
ITEM	FY12 APPR	FY12 ACT	FY13 APPR	FY13 EST	FY14 REC	FY14 vs. FY13 Appr.	
						\$	%
<b>REVENUE</b>							
Investment Income	6,250	2	1,500	10	20	(1,480)	(98.7%)
Miscellaneous Income	500,000	252,634	240,000	90,000	90,000	(150,000)	(62.5%)
<b>TOTAL REVENUE</b>	<b>506,250</b>	<b>252,636</b>	<b>241,500</b>	<b>90,010</b>	<b>90,020</b>	<b>(151,480)</b>	<b>(62.7%)</b>
<b>EXPENSES</b>							
<b>OPERATING EXPENSES</b>							
Investment Management	10,000	8,370	9,000	8,400	9,000	0	0.0%
<b>SUBTOTAL</b>	<b>10,000</b>	<b>8,370</b>	<b>9,000</b>	<b>8,400</b>	<b>9,000</b>	<b>0</b>	<b>0.0%</b>
<b>ADMINISTRATIVE EXPENSES</b>							
Salaries and Benefits	162,390	190,420	205,460	140,800	157,400	(48,060)	(23.4%)
Professional Services	73,500	100,679	89,500	104,500	89,200	(300)	(0.3%)
Due Diligence/Education	2,000	1,735	2,000	1,500	2,000	0	0.0%
Office Management	23,630	12,002	23,430	5,300	6,700	(16,730)	(71.4%)
<b>SUBTOTAL</b>	<b>261,520</b>	<b>304,836</b>	<b>320,390</b>	<b>252,100</b>	<b>255,300</b>	<b>(65,090)</b>	<b>(20.3%)</b>
<b>TOTAL EXPENSES</b>	<b>\$271,520</b>	<b>\$313,206</b>	<b>\$329,390</b>	<b>\$292,410</b>	<b>\$292,410</b>	<b>(36,980)</b>	<b>(11.2%)</b>

Source: Montgomery County Employee Retirement Plans.

## 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>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
5	Wages	3.25 Percent General Wage Adjustment in September 2014 and 2015	\$9,566,809	\$21,039,919	\$22,960,342
5.1	Longevity	Longevity Step Increase of 3 Percent for Eligible Employees	\$121,072	\$358,467	\$474,791
5.2	Wages	.5% Bonus for Employees at the Maximum Salary of Pay Grade in July 2013 and 2014	\$488,858	\$488,858	\$0
5.24	EVT Certification	Emergency Vehicle Technician Certification Incentive Paid to Employees Working in Central Maintenance of Montgomery County Fire and Rescue Service (Maximum \$2,000 Annually)	\$26,000	\$26,000	\$0
5.3	Shift Differential	Hourly Shift Differential Increased by \$0.15 to \$1.40 for Work Beginning Between 2:00 p.m. and 10:59 p.m. and by \$0.15 to \$1.56 for Work Beginning Between 11:00 p.m. and 5:00 a.m.	\$223,267	\$223,267	\$223,267
6	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$3,808,768	\$11,276,940	\$14,936,345
9.1	Classification Issues	50 Additional Classification Studies Accepted in June 2013 and in June 2014 in Preparation for Evaluation the Following Fiscal Year	\$200,000	\$200,000	\$0
21	Prescription Drug Plan	Prescription Formulary 90-Day Grace Period Discontinued	-\$7,770	-\$15,540	-\$15,540
53	Seasonal Employees	Additional \$0.50 for Seasonal Employees in FY14 and FY15	\$340,425	\$680,850	\$680,850
Appendix I	OPT Unit - Sheriffs	Sheriff's Department Clothing Allowance Increased by \$163 to \$1,338.	\$2,934	\$2,934	\$2,934
<b>Subtotal - MCGEO</b>			<b>\$14,770,362</b>	<b>\$34,281,696</b>	<b>\$39,262,988</b>

### Non-Represented Pass-Through Estimates

<u>Item</u>	<u>Description</u>	<u>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
Wages	3.25 Percent General Wage Adjustment in September 2014 and 2015	\$5,546,466	\$12,198,131	\$13,311,518
Longevity	Longevity Step Increase of 2 Percent for Eligible Employees	\$35,828	\$106,080	\$140,504
Wages	.5% Bonus for Employees at the Maximum Salary of Pay Grade in July 2013 and 2014	\$255,119	\$255,119	\$0
Shift Differential	Hourly Shift Differential Increased by \$0.15 to \$1.40 for Work Beginning Between 2:00 p.m. and 10:59 p.m. and by \$0.15 to \$1.56 for Work Beginning Between 11:00 p.m. and 5:00 a.m.	\$16,178	\$16,178	\$16,178
Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$1,158,215	\$3,429,224	\$4,542,018
Prescription Drug Plan	Discontinue the Prescription Formulary 90-Day Grace Period	-\$2,563	-\$5,125	-\$5,125
Seasonal Employees	Additional \$0.50 for Seasonal Employees in FY14 and FY15	\$3,071	\$6,142	\$6,142
OPT Unit - Sheriffs	Sheriff's Department Clothing Allowance Increased by \$163 to \$1,338.	\$326	\$326	\$326
<b>Subtotal - Non-Represented</b>		<b>\$7,012,641</b>	<b>\$16,006,076</b>	<b>\$18,011,561</b>
<b>Total - MCGEO and Non-Represented Pass Through</b>		<b>\$21,783,003</b>	<b>\$50,287,772</b>	<b>\$57,274,549</b>

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

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

<u>Article</u>	<u>Item</u>	<u>Description</u>	<u>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
6	Clothing Allowance	Clothing Allowance Increased by 7 Percent	\$21,178	\$21,178	\$21,178
25	Prescription Drug Plan	Prescription Formulary 90-Day Grace Period Discontinued	-\$1,305	-\$2,610	-\$2,610
28	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$1,369,345	\$3,611,305	\$4,075,210
28	Service Increments	FY11 Increment - 1.75 Percent Paid February 2014 and 2015	\$446,000	\$1,516,401	\$2,140,801
28	Longevity	Longevity Step Increase of 3.5 Percent for Eligible Employees	\$207,098	\$546,170	\$616,331
36	Wages	2.1 Percent General Wage Adjustment in July 2014 and 2015	\$2,511,181	\$5,022,362	\$5,022,362
41	Shift Differential	Shift Differential Hourly Rate Increased by 7 Percent	\$143,803	\$143,803	\$143,803
<b>Subtotal - FOP</b>			<b>\$4,697,301</b>	<b>\$10,858,610</b>	<b>\$12,017,076</b>

## Police Uniformed Management Pass-Through Estimates

<u>Item</u>	<u>Description</u>	<u>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
Clothing Allowance	Clothing Allowance Increased by 7 Percent	\$1,174	\$1,174	\$1,174
Wages	2.1 Percent General Wage Adjustment in July 2014 and 2015	\$180,227	\$360,453	\$360,453
Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$8,270	\$21,811	\$24,613
Service Increments	FY11 Increment - 1.75 Percent Paid February 2014 and 2015	\$6,186	\$21,034	\$29,695
Longevity	Longevity Step Increase of 3.5 Percent for Eligible Employees	\$12,186	\$32,138	\$36,266
Shift Differential	Shift Differential Hourly Rate Increased by 7 Percent	\$1,843	\$1,843	\$1,843
<b>Subtotal - Police Uniformed Management</b>		<b>\$208,713</b>	<b>\$437,279</b>	<b>\$452,870</b>
<b>Grand Total</b>		<b>\$4,906,014</b>	<b>\$11,295,889</b>	<b>\$12,469,947</b>

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

**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>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
17	Special Duty Differentials	Assignment Pay Differentials Increase by \$200 to Either \$1,837 or \$3,087 in FY15**. Response Team Certifications Increase by \$93 to \$500.	\$0	\$153,650	\$153,650
19	Wages	2.75 Percent General Wage Adjustment in July 2014 and 2015	\$3,038,307	\$6,076,615	\$6,076,615
19	Longevity	Longevity Step Increases of 3.5 Percent for Eligible Employees	\$154,057	\$426,702	\$579,107
20	Prescription Drug Plan	Prescription Formulary 90-Day Grace Period Discontinued	-\$1,781	-\$3,561	-\$3,561
55	Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$948,438	\$2,804,559	\$3,712,241
55	Service Increments	FY11 Increment Paid April 2014 and FY12 increment Paid June 2015	\$518,369	\$2,171,824	\$4,317,025
<b>Subtotal - IAFF</b>			<b>\$4,657,391</b>	<b>\$11,629,788</b>	<b>\$14,835,076</b>

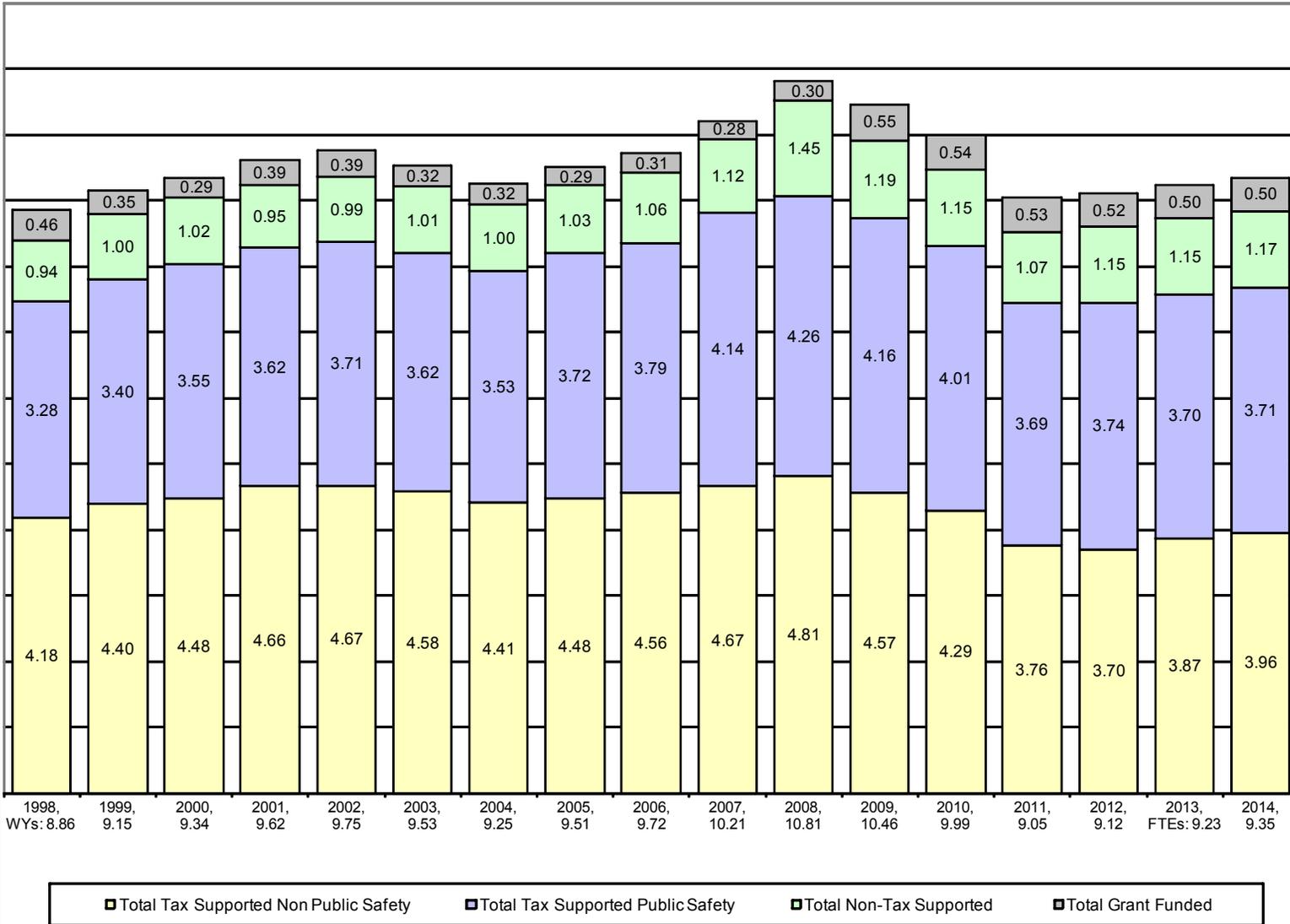
**Fire and Rescue Uniformed Management Pass-Through Estimates**

<u>Item</u>	<u>Description</u>	<u>FY14</u>	<u>FY15</u>	<u>Annual Cost Beyond FY15</u>
Wages	2.75 Percent General Wage Adjustment in FY14 and FY15	\$181,171	\$362,343	\$362,343
Longevity	Longevity Step Increases of 3.5 Percent for Eligible Employees	\$14,615	\$40,479	\$54,937
Service Increments	Service Increment of 3.5 Percent for Eligible Employees	\$6,103	\$18,046	\$23,886
Service Increments	FY11 Increment Paid April 2014 and FY12 increment Paid June 2015	\$12,932	\$53,994	\$90,607
<b>Subtotal - Fire Uniformed Management</b>		<b>\$214,820</b>	<b>\$474,862</b>	<b>\$531,773</b>
<b>Grand Total</b>		<b>\$4,872,211</b>	<b>\$12,104,649</b>	<b>\$15,366,849</b>

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

\*\* For a complete list of special duty differential increases, please refer to the Collective Bargaining - Fire and Rescue Bargaining Unit section of the chapter.

### HISTORY OF APPROVED COUNTY GOVERNMENT POSITIONS PER 1,000 POPULATION BY FUNDING CATEGORY FY98-FY13 Approved Workyears and FTEs, FY14 Recommended FTEs<sup>1</sup>



<sup>1</sup> From FY98 through FY12, workyears are used; beginning in FY13, full-time equivalent (FTE) positions will be used.



**MONTGOMERY COUNTY PRODUCTION REPORT  
FY14 CE OMB Recommended  
TOTAL COUNTY COST OF EMPLOYEE BENEFITS**

	<b>SOCIAL SECURITY</b>	<b>GROUP INSURANCE</b>	<b>RETIREMENT</b>	<b>TOTAL</b>
<b>General Fund</b>				
<i>General Government</i>				
Board of Appeals (02D)	30,099	42,180	75,891	148,170
Board of Elections (24D)	188,421	281,302	180,057	649,780
Circuit Court (10D)	442,755	937,827	888,680	2,269,261
Community Engagement Cluster (16D)	146,510	219,975	266,467	632,952
County Attorney (30D)	246,035	355,348	636,412	1,237,795
County Council (01D)	483,318	836,500	869,127	2,188,944
County Executive (15D)	206,253	316,036	410,883	933,172
Ethics Commission (19D)	18,015	31,635	12,087	61,738
Finance (32D)	572,932	959,994	871,667	2,404,593
General Services (36D)	746,781	1,505,717	1,648,848	3,901,346
Human Resources (33D)	273,494	425,180	435,855	1,134,529
Human Rights (46D)	49,658	84,360	67,253	201,271
Inspector General (06D)	39,805	52,725	33,929	126,458
Intergovernmental Relations (20D)	38,793	55,889	54,884	149,565
Legislative Oversight (03D)	69,868	110,376	156,150	336,394
Management and Budget (31D)	190,401	278,135	342,301	810,837
Merit System Protection Board (04D)	7,322	21,090	2,857	31,269
Public Information (23D)	208,460	399,153	376,890	984,502
State's Attorney (11D)	729,921	1,255,713	1,179,101	3,164,734
Technology Services (34D)	843,572	1,100,387	1,756,337	3,700,296
Zoning and Administrative Hearings (05D)	26,915	42,180	26,535	95,630
<b>Total General Government</b>	<b>5,559,326</b>	<b>9,311,701</b>	<b>10,292,208</b>	<b>25,163,235</b>
<i>Public Safety</i>				
Consumer Protection (39D)	105,306	170,093	360,147	635,545
Correction and Rehabilitation (42D)	3,050,981	5,339,442	10,560,075	18,950,498
Emergency Management and Homeland Security (49D)	56,033	94,905	98,713	249,651
Police (47D)	10,631,800	19,834,668	39,087,719	69,554,187
Sheriff (48D)	970,830	1,755,895	3,883,036	6,609,760
<b>Total Public Safety</b>	<b>14,814,950</b>	<b>27,195,002</b>	<b>53,989,690</b>	<b>95,999,642</b>
<i>Transportation</i>				
Transportation (50D)	1,001,521	2,309,314	2,547,986	5,858,820
<i>Health and Human Services</i>				
Health and Human Services (60D)	5,808,276	12,039,271	11,030,593	28,878,139
<i>Libraries, Culture, and Recreation</i>				
Public Libraries (71D)	1,482,382	3,932,590	3,341,762	8,756,734
<i>Community Development and Housing</i>				
Economic Development (78D)	206,010	314,241	308,995	829,247
Housing and Community Affairs (76D)	214,634	363,442	493,217	1,071,293
<b>Total Community Development and Housing</b>	<b>420,644</b>	<b>677,683</b>	<b>802,212</b>	<b>1,900,540</b>



**MONTGOMERY COUNTY PRODUCTION REPORT  
FY14 CE OMB Recommended  
TOTAL COUNTY COST OF EMPLOYEE BENEFITS**

	<b>SOCIAL SECURITY</b>	<b>GROUP INSURANCE</b>	<b>RETIREMENT</b>	<b>TOTAL</b>
<b>Environment</b>				
Environmental Protection (80D)	74,833	116,368	186,737	377,938
<b>Other County Government Functions</b>				
NDA - Compensation and Employee Benefit Adjustments (99V05)	6,506	10,971	7,239	24,717
NDA - Conference Center (99V19)	6,352	10,545	6,642	23,539
NDA - Legislative Branch Communications Outreach (99V44)	11,448	21,090	5,986	38,524
NDA - State Positions Supplement (99V03)	3,174	0	0	3,174
<b>Total Other County Government Functions</b>	<b>27,480</b>	<b>42,606</b>	<b>19,867</b>	<b>89,953</b>
<b>Total General Fund</b>	<b>29,189,410</b>	<b>55,624,536</b>	<b>82,211,056</b>	<b>167,025,002</b>
<b>Special Funds - Tax Supported</b>				
Fire (C01)	8,422,196	12,890,060	36,877,576	58,189,832
Recreation (C02)	1,073,057	1,052,372	1,350,576	3,476,006
Bethesda Urban District (C03)	6,232	10,545	28,308	45,084
Silver Spring Urban District (C04)	110,235	187,627	136,051	433,913
Wheaton Urban District (C05)	65,631	133,167	67,496	266,293
Mass Transit (C06)	3,553,094	8,348,102	5,166,527	17,067,722
Economic Development Fund (C09)	7,381	10,545	7,719	25,646
<b>Total Special Funds - Tax Supported</b>	<b>13,237,826</b>	<b>22,632,418</b>	<b>43,634,252</b>	<b>79,504,496</b>
<b>Total Tax Supported Funds</b>	<b>42,427,236</b>	<b>78,256,954</b>	<b>125,845,308</b>	<b>246,529,499</b>
<b>Special Funds - NonTax Supported</b>				
Montgomery Housing Initiative (C10)	86,041	151,055	192,759	429,856
Cable TV (C11)	186,401	313,714	376,152	876,267
Water Quality Protection (C12)	405,751	745,319	703,241	1,854,312
Grant Fund (C90)	2,745,402	6,210,474	4,999,325	13,955,201
<b>Total Special Funds - NonTax Supported</b>	<b>3,423,596</b>	<b>7,420,562</b>	<b>6,271,477</b>	<b>17,115,635</b>
<b>Enterprise Funds</b>				
Liquor (C30)	1,404,176	3,277,087	2,188,171	6,869,433
Solid Waste Disposal (C31)	509,434	942,200	991,873	2,443,508
Solid Waste Collection (C32)	66,471	115,602	132,009	314,083
Leaf Vacuuming (C33)	164,627	330,833	222,721	718,182
Community Use of Public Facilities (C34)	138,718	284,230	276,358	699,305
Bethesda Parking (C35)	107,730	212,516	208,986	529,231
Silver Spring Parking (C36)	117,149	234,396	230,448	581,992
Montgomery Hills Parking (C37)	2,518	4,970	4,464	11,952
Wheaton Parking (C38)	18,550	36,782	39,190	94,523
Permitting (C39)	1,185,516	1,933,219	2,825,823	5,944,558
<b>Total Enterprise Funds</b>	<b>3,714,888</b>	<b>7,371,835</b>	<b>7,120,044</b>	<b>18,206,767</b>
<b>Total Non-Tax Supported</b>	<b>7,138,484</b>	<b>14,792,397</b>	<b>13,391,521</b>	<b>35,322,402</b>



**MONTGOMERY COUNTY PRODUCTION REPORT**  
**FY14 CE OMB Recommended**  
**TOTAL COUNTY COST OF EMPLOYEE BENEFITS**

	<u>SOCIAL SECURITY</u>	<u>GROUP INSURANCE</u>	<u>RETIREMENT</u>	<u>TOTAL</u>
<b>Internal Service Funds</b>				
Motor Pool (C50)	1,115,980	2,159,710	1,571,313	4,847,003
Central Duplicating (C51)	121,998	306,978	264,423	693,398
Risk Management (C52)	208,823	318,625	414,092	941,539
Employee Health Self Insurance (C53)	120,967	226,334	114,262	461,563
<b>Total Internal Service Funds</b>	<b>1,567,767</b>	<b>3,011,648</b>	<b>2,364,090</b>	<b>6,943,504</b>