

MEMORANDUM

April 17, 2014

TO: Government Operations and Fiscal Policy Committee

FROM: Jacob Sesker, Senior Legislative Analyst *JS*

SUBJECT: FY15 Operating Budget: NDAs – Working Families Income Supplement; State Property Tax Services; Restricted Donations; Grants to Municipalities in Lieu of Shares Tax; Future Federal/State Grants; Takoma Park Police Rebate; Municipal Tax Duplication; Leases

Relevant pages from the FY15 Recommended Operating Budget begin at page 66-1 in the Operating Budget book.

Staff Recommendations

- Approval of the Recommended FY15 Operating Budget for the NDA-Working Families Income Supplement
- Approval of the Recommended FY15 Operating Budget for the NDA-State Property Tax Services
- Approval of the Recommended FY15 Operating Budget for the NDA-Restricted Donations
- Approval of the Recommended FY15 Operating Budget for the NDA-Future Federal/State/Other Grants
- Approval of the Recommended FY15 Operating Budget for the NDA-Grants to Municipalities in Lieu of Shares Tax
- Approval of the Recommended FY15 Operating Budget for the NDA-Takoma Park Police Rebate
- Approval of the Recommended FY15 Operating Budget for the NDA-Municipal Tax Duplication
- Approval of the Recommended FY15 Operating Budget for the NDA-Leases

Overview

This packet contains analysis of eight non-departmental accounts (NDAs): Working Families Income Supplement; State Property Tax Services; Restricted Donations; Future Federal/State/Other Grants; Grants to Municipalities in Lieu of Shares Tax; Takoma Park Police Rebate; Municipal Tax Duplication; and Leases.

NDA-Working Families Income Supplement

This NDA provides County funds to supplement the State's Earned Income Tax Credit. Twenty-two states, the District of Columbia, New York City, and Montgomery County, Maryland offer their residents an earned income tax credit (EITC). Montgomery County is the only county in the nation that offers this credit. Montgomery County pays the State of Maryland to administer the credit because the County "piggybacks" on the Maryland income tax (Montgomery County does not administer a separate income tax).

The Executive requests \$18,342,200 for the Working Families Income Supplement, an increase of \$684,000 (+3.9 percent) from the FY14 Approved budget of \$17,657,600. This increase of \$684,000 is the result of both an increase in the County match (required by Bill 8-13) from 85 percent to 90 percent of the state credit¹, and also a partially-offsetting downward revision in the projected number of recipients (FY14 budget was based on estimate of 36,389 recipients, but current FY14 estimate is 34,693 recipients). If the State is to provide a Montgomery County taxpayer a \$100 credit, the State will instead send that taxpayer \$190, with Montgomery County then picking up the tab for the \$90 supplement.

This 90 percent match meets the requirements of Bill 8-13, but is \$2,033,600 below the 100 percent match of \$20,375,800. Finance estimates that the cost of restoring each additional 1 percent above the current 90 percent match is \$203,360.

Note: Two Maryland bills could affect the future cost of the Working Families Income Supplement. In response to Staff's questions before sine die, Finance provided the following response:

This Bill (HB198) changes one of the components for computing the refundable earned income tax credit (EITC) formula for the State of Maryland from the current 25% of the Federal EITC to 26% (Tax Year 2014), 27% (TY 2015), 28% (TY 2016), 29% (TY 2017), 30% (starting TY 2018). Since Montgomery County offers a Working Families Income Supplement that is based on the Maryland refundable EITC, it will have a direct fiscal impact on the County (assuming the County will continue to match the State program). The first year HB198 would impact Montgomery County is fiscal year 2016 (TY 2014). Also HB1526 changes the formula in terms of eligibility which may impact cost.

Finance will provide a post-legislative session update on these two bills.

¹ In May 2010, the Council adopted Expedited Bill 33-10, which changed County Code Article XIV, Section 20-79 to accommodate a County match of less than 100 percent for FY11 and subsequent years. Under Bill 33-10, the County "match" could be set by resolution or by an amount approved in the annual operating budget. Subsequently, Bill 8-13 mandated a phased return to a 100 percent match.

The following is a recent history of the County's Working Families Income Supplement:

WORKING FAMILIES INCOME SUPPLEMENT NDA (EITC)						
Fiscal Year	County Match	Admin. Cost	Cost of EITC Refunds	Total Cost	Total Recipients	Average EITC
2000	100.0%	\$11,813	\$2,199,592	\$2,211,405	12,322	\$178.51
2001	125.0%	\$9,740	\$2,544,412	\$2,554,152	10,917	\$233.08
2002	100.0%	\$10,921	\$3,952,062	\$3,962,983	14,122	\$279.86
2003	100.0%	\$10,732	\$4,585,128	\$4,595,860	14,814	\$309.51
2004	100.0%	\$12,910	\$6,012,089	\$6,024,999	18,074	\$332.64
2005	100.0%	\$14,109	\$7,907,451	\$7,921,560	20,805	\$380.08
2006	100.0%	\$25,376	\$10,236,647	\$10,262,023	20,789	\$492.40
2007	100.0%	\$16,027	\$9,970,176	\$9,986,203	20,210	\$493.33
2008	100.0%	\$17,577	\$12,910,993	\$12,928,570	26,584	\$485.66
2009	100.0%	\$15,361	\$9,000,906	\$9,016,267	19,559	\$460.19
2010	100.0%	\$19,448	\$15,063,537	\$15,082,985	30,189	\$498.97
2011	72.5%	\$32,726	\$12,920,388	\$12,953,114	33,840	\$381.81
2012	68.9%	\$33,231	\$12,805,177	\$12,838,409	34,290	\$373.44
2013	75.5%	\$34,058	\$14,686,507	\$14,720,565	34,876	\$421.11
2014	85.0%	\$38,663	\$16,936,200	\$16,974,900	34,693	\$488.17
2015 R	90.0%	\$39,900	\$18,302,300	\$18,342,200	34,808	\$525.80

source: Montgomery County Department of Finance, Division of Fiscal Management

Staff recommendation: Concur with Recommended Budget for WFIS NDA

NDA-State Property Tax Services

This NDA reimburses the State for certain costs associated with the property tax billing administration conducted by the Department of Finance. The Executive has recommended \$3,464,610 in FY15, an increase of \$131,212 (+3.9 percent) over the FY14 Approved budget of \$3,333,398.

Chapter 397 of the Budget Reconciliation and Financing Act of 2011 requires the counties (and Baltimore City) to reimburse SDAT for a percentage of certain costs associated with real property valuation and business personal property valuation. In FY15, the counties are required to reimburse SDAT for 50 percent of these costs. The reimbursement to SDAT is related to the following three programs: Montgomery County Homeowner's Credit Supplement; the Homestead Credit Certification Program; and the County's share of conducting property tax assessments by SDAT. Nearly all (94 percent) of the reimbursement is reimbursement for property tax assessments. See *FY14 Annual Report on County Homeowners' Property Tax Credit Program*, © 5-8.

Program	FY13 (Act.)	FY14 (Bud)	FY14 (Est.)	FY15 (CE Rec)
SDAT Reimbursement	\$5,114,572	\$3,178,398	* \$2,953,623	\$3,264,310
Homestead Credit Admin.	116,604	120,000	165,227	165,300
Homeowners Tax Credit Admin.	35,052	35,000	34,910	35,000
Total	\$5,266,228	\$3,333,398	\$3,153,760	\$3,464,610

*Net \$s (contains \$201,791 credit)

Actual costs of administering the Homestead Credit were higher than original estimates—the total of \$165,227 represents the actual invoiced cost. The increased cost of SDAT reimbursement (FY15 CE request versus FY14 budget) is due to SDAT adding new assessors to their personnel complement, which results in an increase in the County’s cost.

The Tax Compliance Unit’s 2nd Quarter Report is attached at © 1-4. The Committee should ask the Department of Finance to discuss the gap between the County’s ability to identify non-compliant accounts and the State’s actions to correct those accounts.

Staff recommendation: Concur with Recommended Budget for State Property Tax NDA

NDA-Restricted Donations

The Executive requests \$0 for this NDA in FY15, as was the case in FY14. This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34.

The total balance of all restricted donation accounts is \$4,303,000. *See Restricted Donations Accounts, © 9-10.* Restricted donations received in FY14 total \$440,253 and expenditures from restricted donation accounts total \$220,955. Donation revenue and expenditures to date were both well below the levels from FY11 through FY13. The 50 percent implementation rate (expenditures to donation ratio) is in line with the 46 percent implementation rate from FY11 to FY13 (total donation expenditures of \$2,188,890 versus donation revenue of \$4,716,634).

While the total balance of restricted donation accounts is \$4,303,000, that number includes one large restricted donation that will be returned to the donor this year.

The funds in this Account belong to the Chungbuk Province in Korea, and the Account balance of \$2,111,031.97 will be returned to Chungbuk in July 2014. After initial contact in 2002, Chungbuk and the County developed a partnership around the possibility of building a jointly funded Life Sciences Incubator in East County Site II. In 2010 Chungbuk committed to investing \$2 million in the County. However, the County was not ready to move on with the East County project. To prevent losing Chungbuk’s donation, the County persuaded Chungbuk to keep the funding in the County’s a Small Business Revolving Loan Program (SBRLP) so we could help our small businesses by expanding the SBRLP. The potential for write offs of non performing loans could be offset by interest earned on performing loans until the County was ready to implement the East County project. In four years since receiving the investment, the County has made only two \$100,000 loans as the market was/is still depressed for starting/expanding small businesses. Based on the lack of utility of the Chungbuk Account in our SBRLP, and the uncertain timeline for the East County project, DED recommended terminating the agreement

with Chungbuk and returning their investment so we will remain as “trustworthy” partners. The County Executive approved the termination of the agreement on 11/14/2013. The fund balance in the RDA will be wired to Chungbuk at the beginning of FY15.

Staff recommendation: Concur with Recommended Budget for Restricted Donations NDA

NDA-Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required in accordance with State law. The Executive requests \$28,020 in FY15, no change relative to previous requests—the amount is based on the amount received by municipalities in FY68.

Staff recommendation: Concur with Recommended Budget for Grants to Municipalities NDA

NDA-Future Federal/State Grants

The Executive requests \$20 million for this NDA, which represents no change from FY14.

This account is funded entirely from non-County sources. Having this account permits the County Government to accept and spend funds from grants without requesting a supplemental appropriation for many such grants, saving both time and paperwork.

The appropriation can only be spent if grants are received. If the County receives less than the appropriated amount, then no harm is done. If the County receives more, then the Council will have to process a supplemental appropriation. On March 25, 2014, the Council did approve just such a supplemental appropriation because the pace of non-tax supported appropriated transfers indicated that FY14 grants would exceed \$20 million, i.e., that additional appropriation authority could be necessary before the end of FY14. *See FY14 YTD Future Federal/State/Other Grants, © 11-23.*

Staff recommendation: Concur with Recommended Budget for Future Fed./State Grants NDA

NDA-Takoma Park Police Rebate

The Executive requests \$951,540 in FY15, an increase of \$35,245 compared to the FY14 Approved Budget of \$916,295. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with full value assessment levied on real property. This provision of the County Code was enacted in 1949.

Staff recommendation: Concur with Recommended Budget for Takoma Park Police NDA

NDA-Municipal Tax Duplication

The Executive requests \$8,048,578 in FY15, a decrease of \$100,732 when compared to the FY14 Approved Budget amount of \$8,149,310. **That decline is entirely attributable to an estimated decline in speed camera revenue allocation.** With respect to non-speed camera revenues, the

Executive recommended that each municipality should receive an amount in FY15 that is equal to the amount that municipality received in the FY14 approved budget. *See Recommended Budget*, © 24-25.

Most of the General Fund property tax that municipal taxpayers pay to the County is used to fund services the County provides to municipal and non-municipal taxpayers alike. A small portion of the General Fund property tax revenue that the County receives is County property tax paid by municipal taxpayers for services that the taxpayers actually receive from the municipality—this is the duplicated tax portion. The County makes tax duplication payments each year to municipalities in order to achieve tax fairness between municipal and non-municipal taxpayers.

In the past three years, the County Executive's March budget has also shown a separate column in the budget for the "additional County grant". This column represents payments not for duplicated property taxes, but grants to reimburse municipalities for a portion of the cost of certain reimbursable services. Municipalities favor a "cost of service" approach to tax duplication, under which municipalities would be reimbursed for the full amount of the cost of the services, rather than merely the duplicated tax portion (or the duplicated tax plus an additional grant offsetting a portion of the cost of services, as is current practice). Under the County Executive's current approach to this NDA (holding the total amount of duplicated tax payments and grant payments constant from year to year), the portion of the recommended funding that is characterized as "duplicated tax" as opposed to "grant" will change each year, depending upon the portion of the cost of reimbursable services that is funded from property tax to the general fund. **Put differently, as the duplicated tax portion rises, the grant funded portion declines proportionally.**

This year, the City of Takoma Park would receive the largest portion of the duplicated tax portion of the payment because Takoma Park is the only municipality that is eligible to receive a reimbursement for municipal police services. *See Reimbursed Services Table*, © 26. The Executive also recommended that the City of Takoma Park should receive the largest County grant.

Takoma Park, Rockville, and Gaithersburg testified at the Council's public hearings on the FY15 operating budget. Takoma Park emphasized its desire to receive additional funding for Municipal Tax Duplication. *See Takoma Park Testimony*, © 30-32. Gaithersburg stressed the importance of this funding for its ability to deliver high quality services, and stated that the City "looks forward to working with the Council to develop a sustainable, yet fair, solution to the important issue of tax duplication." *See Gaithersburg testimony*, © 33-34. Rockville expressed its hope that a working group, requested by the GO Committee in the fall of 2013, will result in a fair and equitable solution. Rockville also expressed that it is "disappointed that the GO Committee supports the hybrid structure recommended in the OLO Report." *See Rockville testimony*, © 35-36. In a letter to the Council dated March 25, the Maryland Municipal League, Montgomery County Chapter expressed not only its disappointment that the GO Committee supported the "hybrid" structure recommended by the OLO Report, but also expressed a concern that the varied sizes and needs of Montgomery County's municipalities would be best represented if the working group had one representative from a smaller municipality (in addition to two from the larger municipalities). *See MML Letter*, © 28-29.

After work on the budget is completed, Staff will consult with the GO Committee members to finalize the list of representatives and a scope of work for the working group. It is expected that the working group will kick off its efforts in the summer of 2014.

See also Highway User Revenue by Municipality, © 27.

Staff recommendation: Concur with Recommended Budget for Municipal Tax Duplication NDA

NDA-Leases

The Department of General Services (Division of Real Estate) administers leases and use of leased space by the County, as well as County leases to non-government entities that lease County-owned space from the County. Currently, there are approximately 73 leased facilities, down from approximately 90 in FY13. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated. *See Leases, © 37-38.*

Lease NDA	Expenditure	FTE
<i>FY14 Approved</i>	<i>\$23,546,404</i>	<i>0.00</i>
Increase cost: Scheduled lease escalation costs	\$703,875	0.00
Increase cost: New leases (Police Stress Management Unit, Cordell Shelter, and Integrated Child Care)	\$312,920	0.00
Increase Cost: Annualization of Family Justice Center	\$85,526	0.00
Shift: Southlawn lease from Police	\$80,000	0.00
Shift: Catholic Charities lease from HHS	\$71,528	0.00
Decrease cost: Lease savings	(\$3,818,943)	0.00
<i>FY 15 CE Recommended</i>	<i>\$20,981,310</i>	<i>0.00</i>

The Executive requests \$20,981,310 for this NDA in FY15, a decline of \$2,565,094 from the FY14 Approved Budget of \$23,546,404. While the FY15 request is down significantly from FY14, the budget for this NDA is returning to its FY11 level (it has been higher over the past three years, in part due to delays in the Public Safety HQ project).

Staff recommendation: Concur with Recommended Budget for Leases NDA

- Attachments: © 1 Quarterly Report, Tax Compliance Results
 © 5 FY14 Annual Report on Homeowners' Tax Credit Program
 © 9 Restricted Donations Accounts
 © 11 Future Federal/State/Other Grants
 © 24 MTD NDA Recommended Budget
 © 26 MTD Reimbursable Services
 © 27 Highway User Revenue
 © 28 MML Letter
 © 30 Takoma Park Testimony
 © 33 Gaithersburg Testimony
 © 35 Rockville Testimony
 © 37 Leases



DEPARTMENT OF FINANCE

Isiah Leggett
County Executive

Joseph F. Beach
Director

MEMORANDUM

February 20, 2014

TO: Nancy Navarro, Chair
Government Operations and Fiscal Policy Committee

FROM: Joseph F. Beach, Director
Department of Finance

SUBJECT: Quarterly Report: Tax Compliance Unit Results

Attached please find the second quarter report on the results of our property tax compliance efforts. Through the work of the Department's Tax Compliance Office we have identified nearly 5,000 accounts that should be corrected that could save the County up to \$3.3 million in revenues each year. Since this program was established in March 2012 we have generated actual revenues of over \$2.5 million. I want to recognize the GO Committee's initiative and support for this program.

We will continue to diligently work with the State Department of Assessments and Taxation to identify and correct tax assessment records to generate additional savings for the County and ensure the integrity and equity of the County's property tax system.

Please contact me at 240-777-8870 if you have any questions or need additional information on this subject.

Attachments

c: Timothy L. Firestine, Chief Administrative Officer
Jennifer Hughes, Director, Office of Management and Budget

Office of the Director

101 Monroe Street, 15th Floor • Rockville, Maryland 20850 • 240-777-8860 • 240-777-8857 FAX
www.montgomerycountymd.gov



DEPARTMENT OF FINANCE

Isiah Leggett
County Executive

Joseph F. Beach
Director

Subject: Non-Compliant Tax Credit Tracking

Data as of: January 1, 2014

Non-Compliant Accounts Identified for SDAT Review

Fiscal Year	Q1	Q2	Q3	Q4	Reviewed & Sent to SDAT	SDAT Changed	SDAT Letters Sent
2012				274	274	269	274
2013	1,148	1,146	1,146	1,146	4,584	1,529	4,584
2014		259	-	-	-	259	-
2015	-	-	-	-	-	-	-
Total	1,148	1,405	1,146	1,420	4,858	2,057	4,858

259 found & letters sent FY13; re-sent to SDAT FY14

Potential County Credit Saved (estimated \$692/account)

Fiscal Year	Q1	Q2	Q3	Q4	Total
2012				189,808	189,808
2013	793,032	793,032	793,032	793,032	3,172,128
2014		259 counted FY13	-	-	-
2015	-	-	-	-	-
Total	\$ 793,032	\$ 793,032	\$ 793,032	\$ 982,640	\$ 3,861,736

Note
No new accounts FY14 Q1 & Q2 as SDAT works to catch up. SDAT asked that we begin identifying accounts after their appeal season has concluded in mid-Feb. Also, at that point, SDAT will begin making changes again.

Note: Tax revenues realized if all identified accounts are changed.

Actual County Credit Received OR Credit Saved (estimated \$692/account)

Fiscal Year	Q1	Q2	Q3	Q4	Total
2012	-	-	-	143,204	143,204
2013	237,500	237,500	237,500	237,500	950,000
2014	Included in FY13	179,682	-	-	179,682
2015	-	-	-	-	-
Total	\$ 237,500	\$ 417,182	\$ 237,500	\$ 380,704	\$ 1,272,886

Note: Actual revenues received through revised billing or correcting bills before they are mailed.

Cumulative Totals - Actual County Credit Received OR Credit Saved

Fiscal Year	2012	2013	2014	2015	Total
2012	143,204	143,204	143,204	-	429,612
2013		950,000	950,000	-	1,900,000
2014			179,682	-	179,682
2015				-	-
Total	\$ 143,204	\$ 1,093,204	\$ 1,272,886	\$ -	\$ 2,509,294

TAX COMPLIANCE UNIT QUARTERLY REPORT: AS OF JANUARY 1, 2014

The Compliance Unit was established May 2012, and the following data encompass all research from June 1, 2012 through January 1, 2014.

Process

1. Search rentals for non-compliant accounts. The two main sources are MRIS (a regional multiple listings service) and the DHCA Rental List.
2. Send non-compliant lists to SDAT when SDAT is prepared to receive them.
3. SDAT verifies the list and changes codes from H to N, when warranted.
4. SDAT informs the County when to prepare and mail SDAT Verification Letters to the changed accounts. The County mails the Verification Letters on behalf of SDAT.
5. The attached spreadsheet tracks Potential County Credit Saved, and Actual County Credit Received or Credit Saved.

Methods

The majority of the accounts have been found by searching rentals listed with the MRIS website. This is accomplished by searching MRIS listings with dates that are isolated to one-week blocks of time, beginning with July 1, 2010 and moving toward the present one week at a time. We are currently searching April 2013 and moving toward the present.

The Compliance Unit receives the semi-annual DHCA Rental List. The entire list of about 3,500 accounts is analyzed to delete blocks of accounts that do not need correcting by SDAT. Additional information is researched and added to each account in an effort to help SDAT expedite correcting the accounts, and for our own tracking purposes.

Changes to the Process

During the 20 months that the Homestead Compliance Unit has been in existence, the program processing has become significantly more efficient, and has resulted in concrete numbers, rather than hypothetical projections. After months of research, it is clear that the most reliable resources are MRIS, DHCA Rental List, and public callers.

1. **Updated Homestead Compliance tracking** - Discovery and tracking has been changed from monthly to quarterly in an effort to reconcile SDAT's workload with the speed at which accounts can be discovered.
2. **Changed the frequency of correction requests sent to SDAT** - At the onset of the program, account correction request spreadsheets were sent to SDAT twice per week. It quickly became apparent that this was too much for SDAT to handle in addition to their regular workload. The spreadsheets were then sent once a month, but even then SDAT fell far behind. The last spreadsheet transmitted to SDAT was sent November 20, 2013 and 259 of the 760 accounts from that list have been changed. In December, SDAT informed the County that no more changes could be completed until after their appeal season finishes in mid-February.
3. **Changed the accounts corrected goal** - The County is still hopeful that SDAT will be able to correct at least 1,500 accounts per year. If this goal is met, the potential for County credits saved is about \$1,044,000 each year. Each quarter's list will include at least 100 additional accounts in an effort to bring that total closer to 2,000.
4. **Changed final date for corrections** - At the onset of the program, the timing of billing was not addressed and, as a result, caused an administrative problem for both the County and SDAT when second bills were sent out-of-cycle. An adjustment has been made and this problem will be avoided in the future by having all the accounts changed for the fiscal year by July 1st. Any

TAX COMPLIANCE UNIT QUARTERLY REPORT: AS OF JANUARY 1, 2014

corrections to accounts made after July 1st (and after SDAT's database rollover) will go into SDAT's future database for the following fiscal year's billing.

5. **Changed from backward to forward cumulative savings** - Initially, it was decided that the County would backbill each corrected account 3 years. For each account, SDAT would need to go into 3 different databases and manually change numbers before the account could be billed. However, SDAT was not able to do this because of the significant increase in their administrative workload, and because it would change SDAT's historical data. The HC tracking spreadsheet now calculates 3 years cumulative forward credit savings, rather than 3 years back. (e.g. An account is changed and saves the County \$692 in 2013. Due to the correction in 2013, \$692 is also saved in 2014 and in 2015, for a total of \$2,076.)

Data and Results

The results of the research are compiled in the accompanying spreadsheet. The spreadsheet tracks the process from the initial discovery to saving the credit. As of July 30, 2013, the County, on SDAT's behalf, has mailed an SDAT Verification Letter to each of the discovered accounts. Due to SDAT's slow process, there have been no more discoveries or letters sent since then.

The totals as of January 1, 2014 are as follows:

1. \$3,361,736 in Potential County Credit. This total includes the revenue expected from 2012 – 2014 and has remained unchanged since last writing.
2. 4,858 accounts have been identified as non-compliant and sent to SDAT for correction.
3. 260 accounts have been changed by SDAT this quarter.
4. 2,057 accounts have been changed by SDAT since the program's inception.
5. 4,858 SDAT Verification Letters have been sent.
6. \$179,920 has been received, or the credit saved (i.e. corrected before the bill is sent), from non-compliant homeowners this quarter.
7. \$2,509,294 has been received, or the credit saved, for 2012 - 2014, cumulatively.

Our research shows that a conservative estimate of 12% of the searched accounts reveal non-compliant homes. That percentage is expected to decrease as more accounts are corrected.

Continuing Challenges

1. While significant effort is taken to ensure accurate information for the Homestead Compliance List entries, it is expected that a small percentage of errors cannot be avoided. Some accounts may have been listed that are no longer rentals, or are receiving a bill at a different address for a family member living in the subject property, or due to a transfer of ownership. These particular accounts will be corrected by SDAT upon receiving supporting documentation from the homeowner.
2. The Compliance Unit cannot move forward on sending letters and/or bills until SDAT makes the changes requested by the County. This has slowed progress considerably because SDAT cannot make the changes as quickly as we can request the changes. SDAT has helped make this process successful, but is unable to update the changes as quickly as they receive them from the County.

Going Forward

We will continue to work with SDAT in order to expedite corrections to accounts. To maintain reasonable expectation in light of experience with the program to date, we estimate that SDAT will correct about 1,500 accounts annually, resulting in over \$1 million annually in increased property tax collections and nearly \$2.5 million cumulatively since the program's inception. The progress will be tracked and reported quarterly.

Annual Reports



have - JJS
CC
SBF
LL

Isiah Leggett
County Executive

DEPARTMENT OF FINANCE

MEMORANDUM

March 17, 2014

RECEIVED
MONTGOMERY COUNTY
COUNCIL

2014
MAR 17 PM 1:10
Joseph F. Beach
Director

TO: County Council Members
FROM: Joseph F. Beach, Director of Finance
SUBJECT: FY14 Annual Report on the County's Homeowners' Property Tax Credit program

I am hereby submitting to the Montgomery County Council the annual report for FY14 on the County's supplemental homeowners' property tax credit program (Supplement) which measures all credits processed to date. This annual reporting requirement is described in the Montgomery County Code Chapter 52, Section 11A, § (g) which stipulates that:

"The Executive must submit an annual report to the County Council by March 15 of each year describing program participation in the current tax year by income of taxpayers, number and dollar value of tax credits granted under this Section, administrative costs, and other relevant information. This report may be contained in the Executive's recommended operating budget for the next fiscal year."

The Maryland State Department of Assessments and Taxation (SDAT) administers the Supplement on behalf of the County together with the State Homeowners' Tax Credit (HOTC). Homeowners must apply for the credit prior to September 1st (although from 2006 to 2012 the deadline was extended through October) by filing an application with SDAT. The application applies automatically to both the HOTC and Supplement.

The Supplement remained largely unchanged from its inception in FY98 through FY05. The program was enhanced in FY06 to increase the credit amount and expand the number of credit-eligible residents. The two changes were a doubling of the amount of maximum taxable assessed value of the property (from \$150,000 to \$300,000) used for computing property tax liability and a more generous income formula which allowed residents at higher income levels to be eligible for the credit. In FY07, the County again enhanced the income formula, allowing residents at higher incomes to become eligible. FY07 also marked a significant change for the State program, which reflected changes that the County had adopted in the prior year, and changed the definition of net worth to exclude certain retirement assets. It should be noted that changes in the program of one jurisdiction affect the other jurisdiction. For example, if the HOTC is enhanced by increasing the credit amount, since the overall property tax burden does

Office of the Director

101 Monroe Street, 15th Floor • Rockville, Maryland 20850 • 240-777-8860 • 240-777-8857 FAX
www.montgomerycountymd.gov

5

not change, it automatically lowers the cost of the Supplement. For the current reporting period, there were no changes in either the State HOTC or the County Supplemental program.

County Senior Credit:

The County introduced a new Senior Credit effective FY08 for eligible residents at least 70 years of age. The Senior credit is calculated as 25 percent of the combined HOTC and Supplement. This credit, if applicable, is added to the Supplement and reduces the taxpayer's tax bill. Please note that the Senior credit may be based on (i) the HOTC (if the Supplement is zero), (ii) the Supplement (if the HOTC is zero), or (iii) both the HOTC and Supplement. Also, SDAT does not provide a breakdown between the Senior Credit and Supplement.

Administrative Costs:

The County is charged an annual amount for administrative costs incurred by SDAT in the prior year (e.g., during FY14 the County is billed for expenses related to FY13). These costs include toll calls and personnel handling the County credits, which change as a result of the volume of queries and applicants.

- FY13 = \$34,910.08
- FY12 = \$35,051.66
- FY11 = \$34,485.33
- FY10 = \$26,923.23
- FY09 = \$32,398.15
- FY08 = \$32,512.78
- FY07 = \$32,824.04
- FY06 = \$28,266.00
- FY05 = \$18,501.10
- FY04 = \$18,003.20
- FY03 = \$16,667.50
- FY02 = \$18,913.04

Program Participation:

The table below displays the details of the Supplement program for FY05-14. The enhancements to the County program in FY06 resulted in a near doubling in the number of recipients and more than a seven-fold increase in the total Supplement amount issued. The enhancements to the State HOTC in FY07 resulted in a modest decline in the number of Supplement recipients and average Supplement amount that year. With the exception of FY10 (a year in which the number of recipients declined 38 percent, reflecting in part higher social security payments and higher County tax rebate), both the number of recipients and amount

issued have risen and have leveled off over the last three years. For FY14 the number of recipients in the County program was down 4.3%, the total amount was down 2.5%, but the average supplement was up 1.8%.

Montgomery County Supplement			
Fiscal Year	Number of Recipients	Total Supplement	Average Supplement
FY14	4,957	\$4,153,010	\$837.81
FY13	5,178	\$4,259,728	\$822.66
FY12	5,199	\$4,148,948	\$798.03
FY11	5,115	\$3,887,300	\$759.98
FY10	2,980	\$2,279,429	\$764.91
FY09	4,805	\$3,631,810	\$755.84
FY08	4,822	\$3,362,398	\$697.30
FY07	4,704	\$3,223,950	\$685.36
FY06	5,121	\$4,541,553	\$886.85
FY05	2,884	\$557,228	\$193.21

Other Relevant Information:

- The State HOTC program issued \$5,094,671 to 3,899 recipients in Montgomery County in FY14. This represents a 4.9% decrease in the number of recipients and a 3.25% decrease in the amount of State credits issued compared to last year. The average income for these recipients was \$24,152 which is a 0.8% increase from the prior year (\$23,964).
- A total of 6,659 County residents applied for the State credit, of which 59% were eligible—higher than the share in the past few years. Compared to credit eligible residents, incomes for the 2,760 ineligible residents was much higher (\$38,858), while 72% of the ineligible group had incomes above \$30,000 – somewhat higher than last year’s 66 percent.
- The average State credit in FY14 was \$1,307 which was 1.8% higher than the prior year. Although there were some changes, generally, the distribution of participants in the various income categories remained similar to FY13 in FY14.
- The average assessed value of the residential property in which the credit eligible participant resides was \$268,299 in FY14. This was a modest 2.5% reduction from last year (\$268,974).

Both State and County programs apply the credit to \$300,000 maximum eligible property assessment and use a \$200,000 net worth cap (effective FY07, excluding certain retirement assets). The income formula is slightly higher for the Supplement, although the HOTC County

applies to all property taxes (i.e., State, County, Municipal) while the Supplement applies only to County taxes (i.e., General County + Special Service District Areas).

The following table provides a detailed breakdown of the State HOTC for Montgomery County residents by income amount. SDAT does not provide a similar detailed breakdown by income group for the County's Supplement.

MARYLAND STATE HOMEOWNERS TAX CREDIT PROGRAM MONTGOMERY COUNTY RESIDENTS FISCAL YEAR 2014			
INCOME	NUMBER OF RECIPIENTS	TOTAL TAX CREDIT AMOUNT	SHARE OF TOTAL AMOUNT
Less than \$5,000	31	\$70,800	1.4%
\$5,000 - \$10,000	268	\$602,727	11.8%
\$10,000 - \$15,000	507	\$1,009,918	19.8%
\$15,000 - \$20,000	630	\$1,092,610	21.4%
\$20,000 - \$25,000	652	\$939,835	18.4%
\$25,000 - \$30,000	626	\$684,699	13.4%
More than \$30,000	1,185	\$694,083	13.6%
TOTAL	3,899	\$5,094,671	100.0%

Source: Maryland State Department of Assessments and Taxation (March 2014)

If you have any questions on the information provided in this annual report, please contact Michael Coveyou, Chief, Division of Treasury, at extension 7-8878.

cc: Isiah Leggett, County Executive
Timothy L. Firestine, Chief Administrative Officer
Jennifer Hughes, Director, Office of Management and Budget

Montgomery County, MD							
Restricted Donations Fund							
Financial Activity from							
June 30, 2013 to December 31, 2013							
RDA	County		Balance on	Oracle	Oracle	Balance on	Total
Acct #	Department	Name	6/30/2013	FY 14	FY 14	12/31/2013	By Department
				Revenue	Expenditures		
95070	CCL	GermanTown Leadership Forum	20.18	-	-	20.18	CCL 20.18
95005	CEX	Contributions to RSVP	3,380.29	200.00	(199.98)	3,380.31	
95018	CEX	Community Service Fund	6,206.74	-	-	6,206.74	
95033	CEX	Cheasapeake Bay Trust	69.00	-	-	69.00	
95048	CEX	MLK Recognition	12,263.86	-	-	12,263.86	
95052	CEX	Celebration 2000	2,495.00	-	-	2,495.00	
95078	CEX	Silver Spring Ice Rink	100.00	-	-	100.00	CEX 24,514.91
95014	CFW	Contributions to Commission for Women	14,142.71	278.45	(48.00)	14,373.16	
95065	CFW	Women's Legislative Briefing	37,903.73	5,730.00	(2,135.00)	41,498.73	
95080	CFW	Immigrant Woment Initiative	4,802.00	-	-	4,802.00	
95081	CFW	Technology and Girls	-	-	-	-	
95088	CFW	CFW Anniversity	7,756.56	-	-	7,756.56	CFW 68,430.45
95001	COR	Contributions to Detention Center	5,081.09	-	(2,036.60)	3,044.49	
95004	COR	Contributions to Pre-release Center	5,322.73	-	-	5,322.73	COR 8,367.22
95024	DED	MFD Business Conference	75.00	-	-	75.00	
95027	DED	DED Programs	86,606.15	-	-	86,606.15	
95030	DED	Agricultural Activities/Projects	7.68	-	-	7.68	
95058	DED	Rural Legacy - Monitoring	216,033.49	-	-	216,033.49	
95099	DED	Chungbuk	2,002,022.01	109,009.96	-	2,111,031.97	DED 2,413,754.29
95106	DGS	White Flint Design Charette (DGS)	110,000.00	-	-	110,000.00	DGS 110,000.00
95049	EMRSC	East County Annual Event	363.59	-	-	363.59	
95103	EMRSC	East County Community Crisis Fund (EMRSC	6,269.26	-	-	6,269.26	EMRSC 6,632.85
95002	FRS	Contributions to EMS Training	-	-	-	-	
95009	FRS	Contributions to Fire and Rescue	2,438.30	165.00	-	2,603.30	
95016	FRS	Safety in Our Neighborhood	16,673.22	1,000.00	(4,878.61)	12,794.61	
95019	FRS	Cont to HAZ IND Res Team	2,200.00	-	-	2,200.00	
95020	FRS	Cont to Fire Res Honor Guard	750.04	230.00	-	980.04	
95022	FRS	Urban Search and Rescue Task Force	1,364.68	-	-	1,364.68	
95023	FRS	Bomb Disposal Unit-Fire Investigations	950.00	-	-	950.00	
95026	FRS	Local Emerg Planning Council	900.40	-	-	900.40	
95028	FRS	Health - Safe Kids	19,309.62	1,800.00	(5,205.71)	15,903.91	
95032	FRS	Fire/Rescue Volunteer Program	18.92	-	-	18.92	
95035	FRS	CRP Training Program	15,628.60	9,186.70	(3,042.80)	21,772.50	
95050	FRS	Child Passenger Safety Seat	36,968.10	2,935.00	(6,462.31)	33,440.79	
95054	FRS	MC US & R Task Force - Family Support	60,385.66	-	-	60,385.66	
95068	FRS	C-R-Screening Awareness	56,898.59	-	-	56,898.59	
95084	FRS	Public Safety Disaster Relief (FRS)	2,978.00	-	-	2,978.00	
95085	FRS	EMS (CFTD)	621.00	-	-	621.00	
95092	FRS	Firefighter Combat Challenge Team (FRS)	3,326.03	-	-	3,326.03	
95093	FRS	Fire & Explosive Investigations (FRS)	8,063.53	-	-	8,063.53	
95094	FRS	Fire/Rescue Training Academy (FRS)	23,787.76	-	(7,460.46)	16,327.30	
95096	FRS	High School Cadet Fire Science (FRS)	2,511.63	-	-	2,511.63	
95101	FRS	CERT(FRS)	374.63	2,770.00	(2,484.67)	659.96	
95102	FRS	CERT (FRS)	-	-	-	-	
95105	FRS	EKG Transmission (FRS)	-	-	(3,859.29)	(3,859.29)	FRS 240,841.56
95100	HCA	DHCA Housing Fair	63,288.35	7,590.00	(730.47)	70,147.88	HCA 70,147.88
95006	HHS	Contributions to TESS	4,429.56	889.20	-	5,318.76	
95007	HHS	Contributions to Comm Crisis Center	8,683.26	28.50	-	8,711.76	
95008	HHS	VASAP	15,747.13	76.00	-	15,823.13	
95013	HHS	Addictions and Youth Treatment	51.10	-	-	51.10	
95017	HHS	Comm Action Agency Emerg Cont	3,006.90	500.00	(253.00)	3,253.90	
95021	HHS	Cont to Abused Persons Program	21,719.87	1,975.72	(645.74)	23,049.85	
95025	HHS	Immunization Program	6,708.15	-	-	6,708.15	
95031	HHS	HIV Client Services	42,860.78	550.00	(320.00)	43,090.78	
95034	HHS	Working Parents Assistance Trust Fund	11,233.53	-	-	11,233.53	
95036	HHS	DHHS Admin Trust	1,905.54	-	-	1,905.54	
95037	HHS	Volunteer Lay Funds	2,485.84	-	-	2,485.84	
95038	HHS	Silver Spring Urban Crew	-	-	-	-	
95039	HHS	Adopt a Social Worker	8,867.44	678.00	(1,816.47)	7,728.97	
95040	HHS	CWS Training Donations	9.35	-	-	9.35	
95041	HHS	Independent Living Donations	-	-	-	-	
95042	HHS	Silver Spring Help	10,553.84	-	-	10,553.84	
95043	HHS	Linkages to Learning	91,426.47	27,794.18	(53,821.87)	65,398.78	
95045	HHS	Family Self Sufficiency Program	379.14	-	-	379.14	
95047	HHS	Family Support Network	17,153.61	964.10	-	18,117.71	

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
CCT VLD 040814 BUDGET ES 160 0F10015	4/9/2014	Executive Supplement to increase Drug Court Grant from \$124,000 to \$128,500.00 according to Grant Award Letter.	4,500
CCT VLD 092413 BUDGET ES 160 0F10001	12/19/2013	Revised grant award received 02/27/2013.	41,563
CCT VLD 121213 BUDGET ES 160 0F10001	12/19/2013	Budget Executive Supplemental to load Family Law Grant in accordance with the award letter.	1,912,811
CEX CLD 031914 BUDGET ES 160 0F15014	3/20/2014	In 2013 the department was awarded a Federal grant for BRAC-community economic adjustment activities. The Executive Supplemental adjusts the budget in oracle to correctly reflect the amount of the award.	12,970
DED GLB 111913 1001907 WIA DLW BUDG	2/27/2014	DED received FY14 Workforce Investment Act Fund allocation in the amount of \$96,730	96,730
DED GLB 111913 1001908 WIA ADULT BU	2/27/2014	DED received FY14 WIA Allocation in the amount of \$25,547.	25,547
DED GLB 111913 1001963 SPECIAL STATE	2/27/2014	DED received FY12 Summer Youth Connection Allocation in the Amount of \$31,233	31,233
DED GLB 112213 1001906 SUMMERYOUT	2/26/2014	DED received FY14 Summer Youth Connection Allocation in the Amount of \$92736	92,736
DED GLB 120213 1001684 WIA ADULT ES	1/22/2014	DED received FY14 wia Adult grant in the amount of \$939,760	.193,346
DED GLB 12214 1001687 WIA Early Interven	2/6/2014	DED received FY14 WIA Early Intervention grant in the amount of \$216,720	450
DED GLB2 020614 1001916 WAG PEY GRA	2/25/2014	DED received Wagner Peyser grant awardin the amount of \$48,455	48,455
DED GLB3 020614 1001691 WIA Youth ES 1	2/25/2014	DED received FY14 WIA Youth grant in the amount of \$944,241 (diff 216,515)	216,515
DEP MSH 012714 BUDGET ES 160 2001857	1/28/2014	This Executive Supplemental will record the appropriation and estimated revenue for the DNR grant received by DEP:2014 Trust Fund Contract #14-14-1858TFC09, Reforestation at Oaks Landfill, FY14	182,400
DHS DAG 071613 160 2001722	2/28/2014	Funding for FFY 2012 UASI School Emergency Preparedness Seminars Grant	53,025
DHS DAG 10042013 BUDGET ES 160 20017	2/27/2014	This is funding for continuation of the E&T Officer Grant.	132,916
DHS DAG 10072013 BUDGET ES 160 20017	2/27/2014	FFY2013 EMPG Grant Funding	316,810
DHS DAG 10072013 BUDGET ES 160 20017	2/26/2014		125,000
DHS DAG 10172013 BUDGET ES 160 20017	2/26/2014	Funding for FFY13 COP and COOP Planning	249,475

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
DHS DAG 10172013 BUDGET ES 160 20017	2/26/2014		145,000
DHS DAG 10172013 BUDGET ES 160 20017	2/26/2014	Funding for FFY13 ESU Vehicle (MD 5%)	400,000
DHS DAG 10302013 BUDGET ES 160 20018	2/26/2014	Funding for FFY13 UASI LInX Maintenance - continuation funding	200,000
DHS DAG 11072013 BUDGET ES 160 20018	2/26/2014	Funding for FFY12 LInX Expansion - MD Agencies	362,000
DHS DAG 11072013 BUDGET ES 160 20018	2/26/2014	Funding for FFY12 Radio Microphone Upgrades - MC	100,000
DHS DAG 11072013 BUDGET ES 160 20018	2/26/2014	Funding for FFY12 Police In-Car Video Systems - MC	385,621
DHS DAG 11072013 BUDGET ES 160 20018	2/26/2014	Funding for FFY12 EMS Unit Equipment Upgrades	219,504
DHS DAG 11252013 BUDGET ES 160 20005	2/26/2014	Increased award amount for FFY2010 State Homeland Security Grant Program	130,000
DHS DAG 11252013 BUDGET ES 160 20005	12/17/2013	Per Don Klapka, created an award budget for the total amount of the award, to incorporate increased award amount by \$130,000 for FFY2010 State Homeland Security Grant Program.	2,242,275
DHS MNS 01082014 BUDGET ES 160 20018	1/8/2014	This is funding for FFY13 UASI Radio Cache Grant	170,765
DHS MNS 01082014 BUDGET ES 160 20018	1/8/2014	FUNDING FOR FFY13 UASI SWAT K9 TRAINING INTEGRATION GRANT.	29,960
DHS MNS 03212014 BUDGET ES 160 20019	3/21/2014	Funding for FFY13 SHSGP Grant (continuation grant)	287,277
DHS MNS 04012014 BUDGET ES 160 20020	4/4/2014	Funding for FFY13 ALS Surge Equipment	260,000
DHS MNS 10162013 BUDGET ES 160 20017	2/26/2014	Funding for FFY2013 UASI Volunteer Grant	262,200
DHS MNS 10162013 BUDGET ES 160 20017	2/26/2014	Funding for FFY13 MD 5% EMS Unit Equipment	170,000
DHS MNS 10302013 BUDGET ES 160 20018	2/26/2014	Funding for 2013 Shelter Backup Power MD 5%	100,000
DHS MNS 10312013 BUDGET ES 160 20018	2/26/2014	2013 Regional Planning Grant	330,134
DHS MNS 10312013 BUDGET ES 160 20018	2/26/2014	FFY13 WATER OPERATIONS EQUIPMENT GRANT	727,000
DHS MNS 10312013 BUDGET ES 160 20018	2/26/2014	FFY13 EMS PATIENT TRACKING - MONTGOMERY COUNTY (MAINTENANCE)	137,700
DHS MNS BUDGET 10312013 ES 160 20018	2/26/2014	2013-14 HMEP GRANT	4,500

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
DLC AK 11052013 ES 1001955/0F85003/160	2/26/2014	AWARD LOAD GRANT PER AWARD LETTER FROM MVA	6,959
FRS JRC 022514 BUDGET ES 160 2001863	2/26/2014	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE GRANTOR'S 50% MATCH OF THE FY14 MIEMSS MATCHING	18,500
FRS JRC 032714 BUDGET ES 160 2002020	3/28/2014	THIS BUDGET ENTRY IS TO APPROPRIATE \$15,000 FOR OVERTIME PERSONNEL & FICA COSTS FOR ACTIVATION & MOBILIZATION OF 1 URBAN SEARCH & RESCUE TEAM MEMBER (MCFRS EMPLOYEE) TO WASHINGTON STATE ALL ELIGIBLE COSTS WILL BE REIMBURSED BY FEMA.	15,000
FRS JRC 071213 BUDGET ES 160 2001714	7/13/2013	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE GRANTOR'S 80% COST SHARE OF THE FY12 FEMA AFG FIRE PREVENTION & SAFETY GRANT AWARD.	26,160
FRS JRC 091613 BUDGET ES 160 2001755	2/28/2014	THIS BUDGET ENTRY IS TO APPROPRIATE \$50,000 FOR OVERTIME PERSONNEL, FICA, & OPERATING COSTS FOR ACTIVATION & MOBILIZATION OF 3 URBAN SEARCH & RESCUE TEAM MEMBERS (MCFRS EMPLOYEES) TO COLORADO FOR INCIDENT SUPPORT TEAM SEARCH & RESCUE	50,000
FRS JRC 112013 BUDGET ES 160 2001329	2/26/2014	THIS BUDGET ENTRY IS TO APPROPRIATE AN ADDITIONAL \$140,000 IN FUNDING FOR THE FY11 UASI PATIENT TRACKING SUBGRANT AWARD, WHICH WAS ADDED TO THIS GRANT BY THE SUBGRANTOR AND ACCEPTED BY ACAO K. BOUCHER.	140,000
FRS JRC 120813 BUDGET ES 160 2001840	2/26/2014	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE FY14 MIEMSS EMD GRANT, AWARDED TO MCFRS.	2,676
FRS JRC 12082013 BUDGET ES 160 2001838	2/26/2014	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE FY14 MIEMSS ADVANCED LIFE SUPPORT EDUCATION	20,000

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HCA TJG 18-Dec-13 ES 160 0F77021 100170	12/19/2013	HCA awarded an annual appro federal grant monies perform certain weatherization / energy efficient upgrades to income eligible homeowners. The FY14 budget is currently \$458,259 needs to be increased by \$163,664 for a total grant award of \$621,923.	327,328
HHS AFL 013014 BUDGET FR 160 0F61506	2/6/2014	This Freeze to the FY14 ADA A Substance Abuse Prevention grant , Project 0F61506, Award 1001777 is necessary to bring the County's ERP system in to conformity with the approved award.	6,372
HHS AFL 013014 BUDGET FR 163 2000773	2/6/2014	This Freeze to the FY14 ADA A Federal treatment grant, Project 2000773/ Award 1001704, is necessary to bring the County's ERP system into conformity with the approved award.	122,563
HHS AFL 120613 BUDGET ES 163 2001431	2/20/2014	ADA A Recovery Support Svc Expansion Grant, Project 2001431 FY14 is necessary to bring the Countys ERP System into conformity with the approved award.	1,167,542
HHS AFL 120913 BUDGET FR 163 2001063	12/19/2013	This Budget entry transaction to the ADA A MSPF Grant, Project 2001063, FY14 Award 1001793 is necessary to bring the Countys ERP System into conformity with the approved award.	66,950
HHS CHS 072413 BUDGET ES 163 2001265	2/28/2014	The Executive Supplemental to the MD Million Hearts Grant, 2001265/1001503 is necessary to bring the County's ERP system in to conformity with the approved budget	39,853
HHS CSH 030414 BUDGET FR 160 0F64049	3/8/2014	This Budget Freeze to the Children's with Special Needs, 0F64049/1001716, is necessary to bring the County's ERP system into conformity with the approved award.	10,202
HHS CSH 020614 BUDGET ES 163 2001861	2/24/2014	The Executive Supplemental to the Integration of Sexual Health & Recovery Grant, 2001861/1001983 is necessary to bring the County's ERP System into conformity with the approved award.	173,764
HHS CSH 022714 BUDGET ES 163 2000616	3/4/2014	This Executive Supplemental to the Ryan White Grant, Oral Health, 2000616/1001411, is necessary to bring the County's ERP system into conformity with the approved award.	56,923

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS CSH 040314 BUDGET ES 163 2002031	4/9/2014	The Executive Supplemental to the Ryan White B - ADP Flex Services Grant, 2002031/1001753, is necessary to bring the County's ERP system into conformity with the approved award.	159,913
HHS CSH 082013 BUDGET ES 160 2001269	2/28/2014	This Executive Supplemental to the Maryland Community Health Resources Commission Grant, 2001269/1001902 is necessary to bring the County's ERP system in to conformity with the approved award.	137,000
HHS CSH 100813 BUDGET ES 160 2001269	2/28/2014	This Executive Supplemental to the Maryland Community Health Resources Commission Grant, 2001269/1001931 is necessary to bring the County's ERP system in to conformity with the approved award	63,000
HHS DS 112113 BUDGET ES 164 2000643 1	2/26/2014	This Executive Supplemental to the Nutrition Services Incentive Program (NSIP) grant , Project 2000643, Award 1001765, is necessary to bring the County's ERP system into conformity with the attached allocation.	57,505
HHS KW 011414 BUDGET FR 160 0F64026	1/28/2014	This Freeze transaction to the JJS Day Treatment grant, 0F64026/1001739 will bring the county's ERP system into conformity with the attached approval award (modification) letter.	39,423
HHS KW 031214 BUDGET ES 163 0F60032 1	3/21/2014	This Executive Supplemental transaction to the CMH-Services Grant, 0F60032/1001712 will bring the county's ERP system into conformity with the attached approved award letter.	261,857
HHS KW 090213 BUDGET ES 163 0F60032 1	2/28/2014	This Executive Supplemental transaction to the CMH-Service GRANT, 0F60032/1001712 will bring the County's ERP	43,400
HHS KW 090313 BUDGET FR 163 0F60026	2/28/2014	This FREEZE transaction to the PATH GRANT, 0F60026/1001750 will bring the county's ERP system into conformity with the attached approved award letter.	4,784
HHS LES 010614 BUDGET ES 160 2001848	1/8/2014	This Executive Supplemental to the FY14 new Grant, (Continuum of Care) COC Planning , Project 2001848/ Award 1001974	55,165
HHS LES 010614 BUDGET FR 160 0F61204	1/16/2014	This Freeze to the FY14 Headstart-Community Action Agency Grant, 0F61204/1001730, is necessary to bring the county's ERP system into conformity with the approved Award.	33,244

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS LES 010614 BUDGET FR 160 0F61206	1/14/2014	This Freeze to the FY14 Community Services Block Grant, 0F61206/1001713, is necessary to bring the county's ERP system into conformity with the approved Award.	17,069
HHS LY 022014 BUDGET ES 164 0F61603 1	2/26/2014	This Executive Supplemental to the FY14 Medicare Improvement for Patients and Providers Act (MIPPA) Grant, Award 1002013, Project 0F61603, is necessary to bring the County's ERP system into conformity with the approved award.	6,983
HHS LY 022014 BUDGET ES 164 2000441 1	2/26/2014	This Executive Supplemental to the FY14 Senior Medicare Patrol (SMP) Expansion Grant, Award 1002014, Project 2000441, is necessary to bring the County's ERP system into conformity with the approved award.	2,560
HHS LY 080713 BUDGET ES 160 2001651 1	2/28/2014	This Exec Supplemental is to load the MD Connector Entity Grant, 2001651/1001861	4,870,910
HHS LY 121113 BUDGET ES 164 2001047 1	12/17/2013	This Executive Supplemental to the FY14 Senior Center Operating Grant, Project 2001047/Award 1001804, is necessary to bring the County's ERP system into conformity with the approved award.	100,940
HHS MMD 020714 BUDGET ES 0F64044 10	2/26/2014	This budget entry transaction for the Supplemental to the Treatment Block Grant, project 0F64044, Award 1001703 is necessary to bring the County's ERP system	47,900
HHS NDD 013114 BUDGET ES 165 2000633	2/6/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 2ND QTR FY14 UPDATE- CWS	16,909
HHS NDD 013114 BUDGET ES 165 2000636	2/6/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 2ND QTR FY14 UPDATE-FIA	53,123
HHS NDD 013114 BUDGET FR 165 2000633	2/6/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 2ND QTR FY14 UPDATE-CWS	7,186
HHS NDD 013114 BUDGET FR 165 2000636	2/6/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 2nd QTR FY14 UPDATE-FIA	35,286
HHS NDD 040114 BUDGET ES 165 2000633	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE- CWS	30,000
HHS NDD 040114 BUDGET ES 165 2000635	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE- AS	300

(16)

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS NDD 040114 BUDGET ES 165 2000636	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - FIA	15,525
HHS NDD 040114 BUDGET ES 165 2000638	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - LGA	12,533
HHS NDD 040114 BUDGET ES 165 2000639	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - FLEX FUNDS	152,809
HHS NDD 040114 BUDGET ES 165 2001087	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - CWS	3,179
HHS NDD 040114 BUDGET ES 165 2001088	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - CWS	112,482
HHS NDD 040114 BUDGET ES 165 2001089	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - AS	19,011
HHS NDD 040114 BUDGET ES 165 2001090	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - AS	25,406
HHS NDD 040114 BUDGET ES 165 2001091	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - FIA	6,556
HHS NDD 040114 BUDGET ES 165 2001092	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - FIA	115,526
HHS NDD 040114 BUDGET ES 165 2001094	4/9/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 3RD QTR FY14 UPDATE - LGA	22,573
HHS NDD 091613 BUDGET ES 165 2000638	2/28/2014	To load carry over from FY13 to FY14 for integration project	1,058,924
HHS NDD 092313 BUDGET ES 165 2000633	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE- CWS	260,690
HHS NDD 092313 BUDGET ES 165 2000635	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-AS	90,160
HHS NDD 092313 BUDGET ES 165 2000636	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FIA	1,123,818

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS NDD 092313 BUDGET ES 165 2000638	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-LGA	22,273
HHS NDD 092313 BUDGET ES 165 2000639	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FLEX	6,787
HHS NDD 092313 BUDGET ES 165 2001087	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE CWS	15,712
HHS NDD 092313 BUDGET ES 165 2001088	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE CWS	422,178
HHS NDD 092313 BUDGET ES 165 2001089	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-AS	577,807
HHS NDD 092313 BUDGET ES 165 2001090	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-AS	139,899
HHS NDD 092313 BUDGET ES 165 2001091	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FIA	36,911
HHS NDD 092313 BUDGET ES 165 2001092	2/27/2014		699,864
HHS NDD 092313 BUDGET ES 165 2001094	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE - LGA	82,673
HHS NDD 092313 BUDGET FR 165 2000633	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-CWS	397,931
HHS NDD 092313 BUDGET FR 165 2000635	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-AS	6,297
HHS NDD 092313 BUDGET FR 165 2000636	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FIA	467,995
HHS NDD 092313 BUDGET FR 165 2000638	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE- LGA	131,703
HHS NDD 092313 BUDGET FR 165 2000639	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FLEX	42,429
HHS NDD 092313 BUDGET FR 165 2001087	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-CWS	50,711

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS NDD 092313 BUDGET FR 165 2001088	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-CWS	72,706
HHS NDD 092313 BUDGET FR 165 2001090	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-AS	580,178
HHS NDD 092313 BUDGET FR 165 2001091	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FIA	16,394
HHS NDD 092313 BUDGET FR 165 2001092	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-FIA	7,459
HHS NDD 092313 BUDGET FR 165 2001094	2/27/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR 1ST QTR FY14 UPDATE-LGA	20,104
HHS RSB 020614 BUDGET ES 160 2001450	2/26/2014	This Executive Supplemental to the FY14 HHS Early Childhood Advisory Council Grant, 2001450/1001982, is necessary to bring the County's ERP system into conformity with the approved award.	142,830
HHS RSB 070213 BUDGET ES 160 0F64169	7/2/2013	This Executive Supplemental to the FY14 Infants and Toddlers Grant, 0F64169/1001858, is necessary to bring the County's ERP system into conformity with the approved award.	2,900,000
HHS RSB 070313 BUDGET ES 160 0F64169	7/13/2013	HHS RSB 070313 BUDGET ES 160 0F64169 1001736	518,820
HHS RSB 070313 BUDGET FR 160 0F61507	2/28/2014	This Freeze to the FY14 Infant and Toddlers Clig Part C Grant, 0F61507/1001734, is necessary to bring the County's ERP system into conformity with the approved award.	58,270
HHS RSB 070313 BUDGET FR 160 2001186	7/12/2013	This Freeze to the FY14 Infants and Toddlers Extended Option Grant, 2001186/1001809, is necessary to bring the County's ERP system into conformity with the approved award.	106,890
HHS RSB 070813 BUDGET FR 160 0F64095	7/13/2013	This Freeze to the FY14 Infants and Toddlers State Grant, 0F64095/1001735, is necessary to bring the County's ERP system into conformity with the approved award.	52,180
HHS RSB 082313 BUDGET ES 160 0F64040	2/28/2014	This Executive Supplemental to the FY14 Child Care Resource and Referral Center Grant, 0F64040/1000625, is necessary to bring the County's ERP system into conformity with the approved revenue.	75,000

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS RSB 100413 BUDGET ES 160 2001766	2/27/2014	This Executive Supplemental to the Fathers and Children Together Grant, 2001766/1001926, is necessary to bring the County's ERP system into conformity with the approved award.	48,400
HHS RSB 100813 BUDGET ES 160 0F64169	2/27/2014	This Executive Supplemental to the Infants and Toddlers MA Revenue grant, 0F64169/1001736, is necessary to bring the County's ERP system into conformity with revenue to be carried forward from prior years	1,832,539
HHS RSB 101113 BUDGET ES 160 0F64095	2/28/2014	This Executive Supplemental to the Infants and Toddlers State Grant, 0F64095/1001351, is necessary to bring the County's ERP system into conformity with the approved State Intergovernmental Transfer Reconciliation.	215,527
HHS RSB 110713 BUDGET ES 160 2000342	12/19/2013	This Executive Supplemental to the Multicultural Intervention Project for Victims of Child Abuse Grant, 2000342/1001744, is necessary to bring the County's ERP system into conformity with the approved award.	22,920
HHS RSB 111813 BUDGET FR 160 0F64040	2/26/2014	This Freeze to the Child Care Resource and Referral - PDCB Grant, 0F64040/1001709, is necessary to bring the	75,000
HHS RSB 121813 BUDGET FR 160 2001338	12/19/2013	This Freeze to the Child Care Resource and Referral - INFANT TODDLER SERVICES GRANT, 2001338/1001740, is necessary to bring the County's ERP system into conformity with the approved award.	38,360
HHS TM 110613 BUDGET ES 164 0F6160B 1	2/27/2014	This EXECUTIVE SUPPLEMENTAL to the Older American's Act grant: Project 0F6160B /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	25,865
HHS TM 110613 BUDGET ES 164 0F6160C 1	2/27/2014	This EXECUTIVE SUPPLEMENTAL to the Older American's Act grant: Project 0F6160C /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	86,482
HHS TM 110613 BUDGET ES 164 0F6160E 1	2/27/2014	This EXECUTIVE SUPPLEMENTAL to the Older American's Act grant: Project 0F6160E /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	21,129

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS TM 110613 BUDGET ES 164 0F6160F 1	2/27/2014	This EXECUTIVE SUPPLEMENTAL to the Older American's Act grant: Project 0F6160F /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	5,511
HHS TM 110613 BUDGET ES 164 2000632 1	2/27/2014	This EXECUTIVE SUPPLEMENTAL to the Older American's Act grant: Project 2000632 /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	76,499
HHS TM 110613 BUDGET FR 164 0F6160A	2/27/2014	This Freeze to the Older American's Act grant: Project 0F6160A /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	53,934
HHS TM 110613 BUDGET FR 164 0F6160B	2/27/2014	This FREEZE to the Older American's Act grant: Project 0F6160B /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	59,183
HHS TM 110613 BUDGET FR 164 0F6160C	2/27/2014	This FREEZE to the Older American's Act grant: Project 0F6160C /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	64,800
HHS TM 110613 BUDGET FR 164 0F6160D	2/27/2014	This FREEZE to the Older American's Act grant: Project 0F6160D /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	2,472
HHS TM 110613 BUDGET FR 164 0F6160E 1	2/27/2014	This FREEZE to the Older American's Act grant: Project 0F6160E /Award 1001342, is necessary to bring the County's ERP system into conformity with the approved award.	11,683
HHS TM 112113 BUDGET ES 164 0F61607 1	2/26/2014	This Executive Supplemental to the Public Guardianship grant , 0F61607/1001773, is necessary to bring the County's ERP system into conformity with the approved award.	11,249
HHS TM 112113 BUDGET ES 164 0F64069 1	2/26/2014	This Executive Supplemental to the State Ombudsman grant , 0F64069/1001774, is necessary to bring the County's ERP system into conformity with the approved award.	25,866
HHS TM 112113 BUDGET FR 164 0F61607 1	2/26/2014	This Freeze to the Public Guardianship grant , 0F61607/1001773, is necessary to bring the County's ERP system into conformity with the approved award.	8,331

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
HHS TM 112113 BUDGET FR 164 0F61608 1	2/26/2014	This Budget Freeze to the Subsidized Assistance Housing grant, 0F61608/1001772, is necessary to bring the County's ERP system into conformity with the approved award.	62,511
HHS TM 112113 BUDGET FR 164 0F64069 1	2/27/2014	This Freeze to the State Ombudsman grant , 0F64069/1001774, is necessary to bring the County's ERP system into conformity with the approved award.	19,874
HHS TPP 011314 BUDGET FR 160 0F61304	2/26/2014	This Freeze to the FY14 TEFAP Grant, 0F61304/1001779, is necessary to bring the county's ERP system into conformity with the termination of grant.	35,000
OHR JES 103013 BUDGET ES 160	2/26/2014	FY14 BUDGET LOAD PER AWARD LETTER FROM CPS FOR IPMA GRANT	20,000
Helen P Vallone	3/12/2014	THE ACTION LOADS GOCCP FY14 LETS AWARD MCP	4,974
POL SAO 111213 BUDGET ES 1001956.2001	2/26/2014	THE ACTION loads ORIGINAL FY14 MD Safe Streets Award, \$15,000	15,000
POL SAO 121913 BUDGET ES2000969.1001	12/19/2013	THE ACTION loads GAN funding for ot personnel to FY14 award budget	18,200
POL SAO 071613 BUDGET ES 160 0F47069.	2/28/2014	THE ACTION SOCEM ORIGINAL FY14 BUDGET LOAD	41,600
POL SAO 072513 BUDGET ES 160 0F47075.	2/28/2014	THE ACTION loads additional FY14 55,000 per GAN Gun Violence Reduction Grant award	55,000
POL SAO 100713 BUDGET ES 0f47014/1001	2/28/2014	THE ACTION loads additional FY14 25,000 Commercial Vehicle Inspection Enforcement Award	25,000
POL SAO 100813 BUDGET ES 2000876.1001	2/28/2014	THE ACTION loads ORIGINAL FY13 BJA AWARD \$146,324	146,324
POL SAO 100813 BUDGET ES 2000969/1000	2/28/2014	THE ACTION loads additional FY14 Washington Metro Area SHA award \$267,100	267,100
POL SAO 101513 BUDGET ES 22001791.100	2/28/2014	THE ACTION loads ORIGINAL FY13 DNA Backlog AWARD \$100,000	100,000
SAO LJR 093013 BUDGET ES 160 2001764	2/27/2014	This is a new grant award for \$2625 to purchase scanner for the SAO.	2,625
SAO LJR 100213 BUDGET ES 160 2001282	2/27/2014	The FY14 grant award was slightly higher than the amount rolled over from FY13.	972
SAO LJR 100213 BUDGET FR 160 0F11014	2/27/2014	The FY14 grant award was reduced.	500
SAO LJR 103113 BUDGET ES 160 2001813	2/27/2014	This Executive Supplemental is a new grant award for \$2057 for an employee to attend Forensic Evidence Training.	2,057

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY14 Appropriation Transfers

BE Number	Received	Title	Amount
SHF VMJ 040914 BUDGET ES 160 2000649	4/10/2014	TO LOAD IN ORACLE THE 2014 FOUNDATION GRANT FROM MCFJC FOUNDATION	17,000
SHF VMJ 070913 BUDGET ES 160 0F48013	7/9/2013	TO LOAD IN FY14 THE DVUP GRANT DVUP-2014-1417 FROM GOCCP	49,950
SHF VMJ 071013 BUDGET ES 160 2001707	7/12/2012	TO LOAD IN FY14 MCFJC FOUNDATION GRANT WITH FUNDS FROM ABELL FOUNDATION FOR EMERGENCY TRANSPORTATION OF VICTIMS OF DOMESTIC VIOLENCE	15,000
SHF VMJ 071513 BUDGET FR 160	2/28/2014	TO FREEZE IN ORACLE \$8,000 FROM THE FY13 US MARSHALS - SHERIFF'S OFFICE	8,000
SHF VMJ 090413 BUDGET ES 160 2001747/	2/28/2014	TO LOAD IN ORACLE THE FY14 LAW ENFORCEMENT GRANT - SHERIFF'S OFFICE	9,000
SHF VMJ 101113 BUDGET ES 160 2000741	2/28/2014	TO LOAD IN ORACLE ADDITIONAL VAWA-2013-1919	42,500
SHF VMJ 101413 BUDGET ES 160 2000741	2/28/2014	TO LOAD IN ORACLE ADDITIONAL FUNDING GIVEN TO VAWA-2012-1819	7,100
SHF VMJ 101413 BUDGET ES 160 2001788	2/28/2014	TO LOAD IN ORACLE FY14 E-CITATION BJAG-2010-0022	24,500
SHF VMJ 102213 BUDGET ES 160 0F48001	2/28/2014	TO LOAD IN ORACLE FY14 CHILD SUPPORT ENFORCEMENT GRANT	50,070
SHF VMJ 102213 BUDGET ES 160 0F48001	2/28/2014	TO LOAD IN ORACLE FY14 CHILD SUPPORT ENFORCEMENT GRANT COMPUTER CHARGEBACKS	353
SHF VMJ 112013 BUDGET ES 160 0F48009	2/26/2014	TO LOAD IN ORACLE FY14 US MARSHALS IN ORACLE - JLEO-14-0128	34,000
SHF VMJ 120213 BUDGET ES 160 0F48016	2/26/2014	TO LOAD IN ORACLE FY14 ATF TASK FORCE IN ORACLE	5,000
TRN KMS 021014 BUDGET ES 160 0F50102	2/25/2014	The purpose of this executive supplemental is to load Safe Routes To School Grant.	157,000
TRN KMS 122313A BUDGET ES 160 0F5080	12/30/2013	The purpose of this executive supplemental is to appropriate fare revenue for the Fiscal Year 2014 Large Urban Operating Assistance grant.	180,000
Total			33,468,820
Balance in NDA - From \$20 Million appropriation			-13,468,820

Montgomery Coalition for Adult English Literacy (MCAEL)

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

<i>FY15 Recommended Changes</i>	Expenditures	FTEs
FY14 Approved	927,058	0.00
Enhance: Capacity Building Grants to Directly Support English Language Programs	100,000	0.00
FY15 CE Recommended	1,027,058	0.00

Montgomery County Employee Retirement Plans

The mission of this NDA is to manage prudent investment programs for the members of the Employee Retirement Plans and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. This NDA manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Directors of Human Resources, Finance, and Management and Budget; the Council Administrator; 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.

<i>Program Performance Measures</i>	Actual FY12	Actual FY13	Estimated FY14	Target FY15	Target FY16
ERS - Rate of return - used to compare to the 7.5% Actuarial Assumed Return	5.30%	13.07%	N/A	N/A	N/A
ERS - Return in excess of the total fund benchmark (passive indices)	(.08)%	2.19%	2.00%	2.00%	2.00%
RSP & DCP - Percentage of funds offered that are ranked at or above over a market cycle	80%	N/A	N/A	N/A	N/A
RCP & DCP - Fees for fund offerings are at or below the median fees charged	98%	N/A	N/A	N/A	N/A

<i>FY15 Recommended Changes</i>	Expenditures	FTEs
FY14 Approved	0	0.00
FY15 CE Recommended	0	0.00

Motor Pool Fund Contribution

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

<i>FY15 Recommended Changes</i>	Expenditures	FTEs
FY14 Approved	2,184,191	0.00
Increase Cost: Vehicle Acquisition for Police Staffing Initiative	823,698	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY14	-2,184,191	0.00
FY15 CE Recommended	823,698	0.00

Municipal Tax Duplication

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. This goes beyond State law, Section 6-305, which requires the County to provide to municipalities only the Property Tax funded portion of those costs. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as police supplemental aid; animal control; elderly transportation; parks maintenance; Board of Appeals; and Human Rights.

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

budget year. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

All payments are subject to appropriation under Sec. 30A-4, which states "All expenditures by the county under the authority of this chapter shall be subject to the limits of the funds appropriated by the County Council."

Also budgeted here are payments to Municipalities of a share of the net revenues from County operated Speed Cameras in their jurisdictions. Payments are based on Memoranda of Understanding with each Municipality.

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

MUNICIPAL TAX DUPLICATION - FY15 BUDGET			
Municipality	FY15 Property Tax Duplication	Additional County Grant	FY15 Total*
Brookeville	\$4,597	\$2,197	\$6,794
Chevy Chase, Sec. III	\$20,838	\$9,957	\$30,796
Chevy Chase View	\$27,929	\$13,346	\$41,275
Chevy Chase Village	\$68,022	\$32,503	\$100,524
Town of Chevy Chase	\$88,168	\$42,129	\$130,297
Drummond	\$3,122	\$1,492	\$4,613
Friendship Heights	\$55,910	\$26,715	\$82,625
Gaithersburg	\$790,663	\$377,804	\$1,168,467
Garrett Park	\$32,205	\$15,388	\$47,593
Glen Echo	\$14,049	\$6,713	\$20,762
Kensington	\$93,057	\$44,466	\$137,523
Laytonsville	\$8,791	\$4,200	\$12,991
Martin's Additions	\$18,157	\$8,676	\$26,832
North Chevy Chase	\$16,185	\$7,734	\$23,918
Oakmont	\$2,218	\$1,060	\$3,278
Poolesville	\$142,529	\$68,105	\$210,634
Rockville	\$1,432,282	\$684,389	\$2,116,671
Somerset	\$35,565	\$16,994	\$52,560
Takoma Park	\$2,377,567	\$1,136,076	\$3,513,643
Washington Grove	\$30,397	\$14,525	\$44,922
TOTAL	\$5,262,251	\$2,514,469	\$7,776,720

* This does not include the estimated Municipalities' Speed Camera allocation of \$271,858.

FY15 Recommended Changes	Expenditures	FTEs
FY14 Approved	8,149,310	0.00
Decrease Cost: Reduction in Speed Camera revenues shared with Municipalities	-100,732	0.00
FY15 CE Recommended	8,048,578	0.00

Prisoner Medical Services

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

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

Executive Recommended FY15 Municipal Tax Duplication Payment Summary										
Municipality	Transportation	Police	Crossing Guards	Board of Appeals	Hearing Examiner	Elderly Services	Park Maint.	Human Relations Com.	Animal Control	FY15 Recommended Payments
Brookeville	6,794									6,794
Chevy Chase, Sec. III	28,698						2,098			30,796
Chevy Chase View	41,275									41,275
Chevy Chase Village	100,524									100,524
Town of Chevy Chase	124,617			318	473		4,889			130,297
Drummond	4,613									4,613
Friendship Heights	16,876					2,872	62,877			82,625
Gaithersburg	1,103,846					16,613			48,008	1,168,467
Garrett Park	47,593									47,593
Glen Echo	20,762									20,762
Kensington	116,943						20,580			137,523
Laytonsville	12,991									12,991
Martin's Additions	26,832									26,832
North Chevy Chase	23,918									23,918
Oakmont	3,278									3,278
Poolesville	210,634									210,634
Rockville	1,999,875					14,464		60,534	41,798	2,116,671
Somerset	52,560									52,560
Takoma Park	714,996	2,598,950	140,773				58,924			3,513,643
Washington Grove	44,922									44,922
TOTAL	4,702,549	2,598,950	140,773	318	473	33,949	149,368	60,534	89,806	7,776,720
							Property Tax Funded Portion of Payment*			5,262,251
							Funded Grant Payment			2,514,469
							FY15 Recommended Appropriation			7,776,720

*According to State law (Tax-Property Article, Section 6-305), if duplicative services exist, the reimbursing counties must either impose a real property tax rate differential or make a tax rebate payment to the municipal corporation. Therefore, the "Property Tax Funded Portion of Payment" shows only the property tax portion of the payments, required by State law. This was calculated by multiplying the percentage of property taxes from the last completed fiscal year within all General Fund Revenues times the total amount the County saves if it were to provide the same services as the municipalities. The "Funded Grant Payment" is the amount in addition to the property tax duplication payment that the County law permits and the County Council appropriated, but is not required to pay the municipalities.

Municipality	Road Miles	HUR - FY15	HUR/mile
Brookeville	0.67	\$ 1,783.34	\$ 2,677.69
Chevy Chase, Sec. III	2.23	\$ 5,443.96	\$ 2,441.24
Chevy Chase, Sec. V	1.60	\$ 4,447.12	\$ 2,779.45
Chevy Chase View	3.40	\$ 7,774.10	\$ 2,286.50
Chevy Chase Village	8.12	\$ 18,107.25	\$ 2,229.96
Town of Chevy Chase	9.92	\$ 23,351.10	\$ 2,353.94
Drummond	0.38	\$ 870.89	\$ 2,291.82
Friendship Heights	0.82	\$ 12,540.37	\$ 15,293.13
Gaithersburg	92.98	\$ 344,518.97	\$ 3,705.42
Garrett Park	3.99	\$ 8,641.82	\$ 2,164.24
Glen Echo	1.71	\$ 3,093.29	\$ 1,808.94
Kensington	8.17	\$ 19,200.98	\$ 2,349.03
Laytonsville	1.18	\$ 3,340.21	\$ 2,830.69
Martin's Addition	2.21	\$ 6,048.47	\$ 2,736.86
North Chevy Chase	1.97	\$ 4,357.10	\$ 2,211.73
Oakmont	0.27	\$ 981.22	\$ 3,634.15
Poolesville	17.35	\$ 45,435.43	\$ 2,618.76
Rockville	156.00	\$ 505,658.35	\$ 3,241.50
Somerset	4.24	\$ 9,324.39	\$ 2,199.15
Takoma Park	35.72	\$ 92,764.42	\$ 2,596.77
Washington Grove	3.70	\$ 7,656.87	\$ 2,069.42
Total - Municipalities	356.628	\$ 1,125,340	\$ 3,155.50
Montgomery County	2312	\$ 3,587,366	\$ 1,551.63

Officers

Mayor Bridget Donnell Newton
City of Rockville
President

Council Member Ryan Spiegel
City of Gaithersburg
Vice President

Manager Julian Mansfield
Village of Friendship Heights
Treasurer

Legislative Affairs Manager
Monica Sanchez
City of Gaithersburg
Secretary



**Maryland Municipal League
Montgomery County Chapter**

Executive Board

Mayor
Bruce Williams
City of Takoma Park

Council Vice President
Marnie Shaul
Town of Somerset

Mayor
Dan Prats
Town of Laytonsville

Town Manager
Jana Coe
Town of Chevy Chase View

March 25, 2014

The Honorable Nancy Navarro
100 Maryland Avenue
Rockville, Maryland 20850

Dear Councilmember Navarro:

The Montgomery Chapter of the Maryland Municipal League (the "Chapter") is pleased to learn that the Government Operations Committee (GO Committee) supports an apolitical, formula-driven approach to dealing with the Municipal Tax Duplication issue this year. We are hopeful for a timely resolution of this long standing issue between the municipalities and Montgomery County.

At the same time, we were disappointed to learn that the GO Committee supports the "hybrid" structure recommended in the June 2013 OLO Report on Municipal Tax Duplication and Revenue Sharing in Montgomery County. The Chapter continues to support the full cost of service methodology provided for in current County law, which reimburses municipalities what the County would otherwise spend to provide the service. The Chapter is concerned that the use of the property tax as the basis for reimbursements is more about saving the County money as opposed to arriving at a fair and equitable approach.

The Chapter thanks the GO Committee for accepting the Chapter's suggested next step, which is to convene a small work group comprised of county and municipal stakeholders. This work group will address key issues identified in the report and will develop a revised Municipal Tax Duplication program design that is responsive to the GO Committee recommendations.

The Chapter respectfully requests the opportunity to appoint three municipal representatives, rather than the proposed two, to serve on the working group. As you know, municipalities in Montgomery County are diverse in size, population, and the services that they offer. The

The Honorable Nancy Navarro
March 25, 2014
Page Two

Chapter wants to ensure that all municipalities are appropriately represented on the work group and have the opportunity to participate in its deliberations.

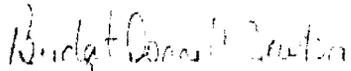
The Chapter respectfully requests the following Montgomery municipal officials serve on the work group:

- Barbara B. Matthews, Rockville City Manager;
- Suzanne Ludlow, Deputy City Manager, Takoma Park; and
- Marnie Shaul, Council Vice President, Somerset

We hope that you will favorably consider our recommended list of municipal officials to participate in the work group and ask that an equal number of voting members are selected for the Municipal and County groups.

On behalf of the Chapter, I want to thank the entire GO Committee and the County Council for the ongoing partnership and collaboration on this issue of critical importance.

Sincerely,

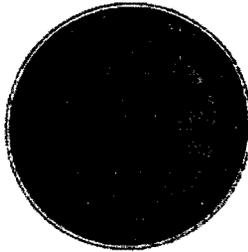


Bridget Donnell Newton
President, Montgomery Chapter
Maryland Municipal League

JS CT 60
JH

2

**Public Hearing
Montgomery County
FY 2015 Operating Budget
April 9, 2014**



Testimony of the City of Takoma Park

Bruce R. Williams, Mayor

Good evening, President Rice and Members of the Council. Thank you for this opportunity to present the testimony of the City of Takoma Park on the FY 2015 Operating Budget for Montgomery County.

The City of Takoma Park wishes to have a strong partnership with Montgomery County in spurring appropriate economic development, providing services, and enhancing public safety for our mutual residents.

I am here to ask for the Council's assistance in making that partnership a reality.

First, tax duplication. Montgomery County has not rebated the full amount of tax duplication funds to its municipalities since the next-to-last year that Doug Duncan was the County Executive. Because Takoma Park has the only full-service municipal police department in the County, provides many other services and has many lower income residents, **the municipality most hurt by the non-resolution of the tax duplication issue – year after year – is Takoma Park.**

If the formulas for calculating municipal tax duplication were still being adhered to, Takoma Park would have received approximately one million dollars more in rebated taxes in FY 2014. That amount, while small to the County, represents about four percent of our entire budget. And, if the formulas were brought up-to-date and consideration of other shared services were included, the amount for Takoma Park would likely be significantly higher.

We look forward to having the working group meet on this issue beginning in June. We ask that the members of the Government Operations Committee, and of the full Council, be prepared to consider the recommendations of the working group with an open mind and a pre-disposition to fairness.

Second, cable funds. The City of Takoma Park was approached by County cable staff over a year ago, asking for an amendment to the MOU between the City and the County regarding the way cable funds are distributed. The County wanted a larger proportion of the cable capital grant funds for its plans to continue connecting schools and other County facilities to its fibernet system. In return, the County would arrange a substitution of operating funds so that we would have a larger amount of unrestricted monies to pay our cable and related information technology staff. While the total amount to come to the City of Takoma Park would be less, the money would be more usable. The Takoma Park City Council strongly resisted giving up any funds to Montgomery County – especially with our continuing dispute over municipal tax duplication funds – but we recognized the proposal was a win-win for both the City and the County. Because the proposal was reflected in the County's FY 2014 budget and was only contingent on negotiations for an amendment to the MOU between the County and the City, the City Council adopted the redistributions of payments into our own FY 2014 operating budget.

Changes in staffing occurred in the County cable office and suddenly our City staff and our attorney for cable franchise matters could get no response from the County on finalizing the amendment to the City/County MOU. City staff was alarmed when the County did not forward cable revenue to the City as usual. Upon inquiring, we were told the County was planning on keeping the funds per the redistribution agreement. We said, no, until there is an amended MOU, the County must continue to pass on the funds per the original MOU.

The result for Takoma Park is that we are not receiving \$350,000 in operating funds we had counted on to pay for staff and, after we complete some cable upgrades, we will have \$3.4 million in restricted capital funds sitting in the bank.

As the memo from Department of Technology Services Director Harash Segal to Government Operations Committee Chair Nancy Navarro notes, "...General Fund appropriations would be required to achieve the transfers to the municipalities initially assumed in the FY14 Approved plan." We ask that the Council and/or the County Executive identify funds for this purpose, at which point we can negotiate an amendment to the MOU and both jurisdictions can benefit from a redistribution of funds.

Third, economic development assistance. We ask that the Council direct that a portion of the County's economic development assistance be targeted to more neighborhood-based economic development initiatives. Current assistance goes to large-scale projects or encourages small-business contracting with the County. Virtually no County help is available for marketing and encouraging revitalization along the Purple Line route or our major corridors. Such work will pay off in greater revenues for both Montgomery County and Takoma Park, as well as more livable inside-the-Beltway communities.

Fourth, capital funding for important projects. We have asked for, and continue to request, a change in timing and increased assistance in capital funds for the exciting Flower Avenue Green Street project. We also urge the County to make building improvements to the County's Piney Branch Pool inside Piney Branch Elementary School a priority. The pool is 43 years old and has not seen a significant upgrade. Targeted and relatively small capital investments for the pool can serve to both modernize this facility as well as move it closer to financial self-sufficiency. Neither of these requests is large, but both would show good faith to the Silver Spring/Takoma Park community. While these are capital items, and I am testifying on the County's proposed operating budget, it should be noted that the County's flexibility on capital planning may be facilitated by the exchange for cable funds.

In closing, based upon my over 20 years in serving the citizens of Takoma Park and Montgomery County, I am confident that by working together we can achieve all of these mutually beneficial goals.

Thank you.

Testimony of the City of Gaithersburg
Before the Montgomery County Council on the
Fiscal Year 2015 Operating Budget

Wednesday, April 9, 2014

Good afternoon President Rice and members of the Council. My name is Sidney A. Katz and I have the honor of being the Mayor of the City of Gaithersburg. I am here this evening to provide comment on the Montgomery County FY15 Operating Budget as well as the FY15-20 Capital Improvements Program and FY 15 Capital Budget. The City Council and I commend the County Executive and his staff for their efforts in crafting such a thoughtful budget as the economy continues its slow but steady recovery.

The City is pleased to see that the budget recommendation holds the municipal tax duplication payment to its FY14 level. As you know, this payment is crucial to municipalities like Gaithersburg that make available certain core services that the County would otherwise be required to provide. Our residents deserve best-in-service delivery, and these funds help us achieve that goal. The City looks forward to working with the Council to develop a sustainable, yet fair, solution to the important issue of tax duplication

Like the County, the Gaithersburg City Council and I are committed to maintaining funding for the nonprofits that do so much in our community. From smaller opportunity grants that allow us to respond to emerging needs throughout the year, to to six figure contracts that help ensure access to housing, food, physical and mental health, financial wellness and workforce development services, Gaithersburg and its collaborators continue to address a myriad of needs in our community. That support extends into the educational world as well. Through our own grant programs, Gaithersburg's proposed FY15 budget looks to provide financial assist with in-school mental health services, mentoring, after-school homework clubs, parental involvement activities, and more.

Any additional programming that the County can fund to enhance the experience of youth in our schools would be greatly appreciated. This programming is more important than ever as families continue to struggle financially and find themselves in need of a larger safety net.

The City would like to take this opportunity to reiterate its support for important CIP projects included in the FY15 budget. The additional funding for school

security systems will go a long way not only in providing protection for our children and teachers but for the facilities themselves and the valuable equipment housed within them.

Our highest local priority is funding to complete planning and design for an addition to Diamond Elementary School. We strongly urge that this project remain on schedule for completion to address the overcapacity concerns.

The City is concerned that the expansion/revitalization project scheduled for Brown Station Elementary School in the Quince Orchard Cluster has been delayed until 2017, and we respectfully request that the County appropriate the necessary funds next year to ensure that the project is completed as expeditiously as possible.

It is projected that enrollment at all elementary schools in the Gaithersburg cluster will exceed capacity by 547 students by FY 2020. Since 2007, school enrollment in this cluster has increased by 500 students. Overcrowding and the use of portables continue to be a concern throughout the Gaithersburg cluster. There are enough "excess students" in the schools near GES to fill a new elementary school. We look forward to the release of the Comprehensive Elementary School Capacity Study as well as a plan to rectify the situation as soon as possible.

Thank you for the opportunity to testify before you today, and I would be pleased to answer any questions you may have.



JS em

1

**City of Rockville Testimony
County Executive's Proposed FY15 Operating Budget
& FY15-20 Capital Improvements Program
April 9, 2014**

Good afternoon, President Rice and members of the Montgomery County Council. I'm Bridget Donnell Newton, Mayor of Rockville. On behalf of our Council, staff, and citizens I would like to thank you for this opportunity to testify in strong support for the municipal position on Tax Duplication and for critical MCPS capital projects that alleviate overcrowding in Rockville schools.

The County Executive recommended in the Proposed FY15 Operating Budget that Rockville receive a Municipal Tax Duplication payment of \$2.1 million, which is the same level as FY14. We urge you to approve this recommendation for the services provided by the City including asphalt and concrete maintenance, snow removal, street lighting, and traffic signal maintenance. This funding is critical to Rockville and its residents.

We are hopeful that the GO Committee workgroup to be convened in June 2014 will result in a fair and equitable approach to Municipal Tax Duplication. Rockville is disappointed that the GO Committee supports the "hybrid" structure recommended in the OLO Report. Rockville and the Montgomery Chapter of MML support the full cost of services methodology in current County law. It is the most fair and equitable approach.

In terms of the CIP, we acknowledge the lack of capital resources and overwhelming needs that you are faced with. The Richard Montgomery Cluster schools have some of the worst overcrowding in the County. The following projects are of the highest priority to us and we strongly urge you to adopt them in your FY15-20 CIP:

- The Richard Montgomery Elementary School #5 - approved in the FY13-FY18 Adopted County CIP and scheduled to open in August 2017. The school should be built to a core capacity of 740 students. The average elementary school utilization rate in this Cluster for 2013-2016 is 123%.
- The Julius West Middle School Addition - approved in the Adopted FY13-18 CIP and scheduled to open in August 2016. The student population bulge is hitting this sole cluster middle school and Julius West is projected to exceed capacity in 2016 by 190 seats.
- The Twinbrook Elementary revitalization needs to be accelerated to 2021 from 2022. MCPS ranks this deteriorated facility as having some of the worst conditions in the County.

Finally, it's been my pleasure to present Rockville's urgent school priorities and to highlight the importance of Municipal Tax Duplication. On behalf of the Rockville City Council, I look forward to continuing our partnership and collaboration with the County Council on these and other important quality of life issues for our community.

Location/Occupant	Use	Sq. Foot	FY13 Appr	FY14 Appr	% Change	FY15 Proj.
8513 Piney Branch Rd	TESS Center	4,800	76,570	87,593	1.030	90,221
Metropolitan CAM Charges	BCC Center Office/Day care	6,000	104,900	113,481	1.028	116,602
255 Rockville Pike - Big Lease	General Offices	128,509	4,385,540	4,997,082	1.026	5,127,390
255 Rockville Pike - Treasury Lease	Treasury Division	15,262	637,230	729,614	1.105	806,459
51 Monroe Street, 802	Inspector General	2,070	92,820	81,579	1.000	81,579
Bussards Farm	Coop Extension	15,070	106,749	109,631	1.095	120,000
Core Pkg - 255 Rock Pk & E.Middle Ln.	85 spaces	N/A	98,334	103,716	1.000	103,716
1109 Spring Street	DPWT Parking Maint.	2,486	50,418	53,177	1.030	54,772
8516 Anniversary Circle	Warehouse	14,400	103,000	125,825	1.030	129,600
8536 Anniversary Circle	Records Center	26,000	191,300	218,379	1.030	224,930
9125 Gaither Road	Police SOD	15,994	304,800	0		93,612 partial year; consolidating to Southlawn
9210 Corporate Blvd	Police SID	14,405	332,543	393,941	1.233	485,620
15800 Crabbs Branch Way	Police Stress Reduction Unit		80,513	84,919	0.000	0 relocated to 2301 Research
1901 Research Blvd	DFRS Stress Management	706	26,875	28,883	1.030	29,749
9121-B Gaither Road	Police Evidence Storage	4,000	78,821	89,127	0.258	22,950 partial year; consolidating to Southlawn
1300 Quince Orchard	ECC	54,874	1,072,875	1,014,383	1.089	1,104,400
8653 Grovemont	MCFRS - SCBA	3,000	0	0		11,380 partial year; consolidating to Southlawn
8663 Grovemont	MCFRS - Fire Investigation		0	144,000	0.000	0 moved to Travilah FS
4848 Cordell Ave	Bethesda Shelter	4,000	199,420	210,334	0.081	17,100 partial year, consolidated to Marinelli
Page Elementary	Integrated Childcare	1,397	22,050	23,257	1.040	24,187
11711 Joseph Mill Road	Viens Mill Childcare	3,091	36,844	38,860	0.974	37,865
12260 McDonald Chapel Dr.	T. Marshall Childcare	4,095	50,037	52,775	0.951	50,164
Glen Haven Elementary	Integrated Childcare	2,461	32,265	34,031	0.886	30,147
12250 Wilkins Ave	Homeless Shelter	8,900	130,840	138,001	1.035	142,831
451 Hungerford Additional Parking	Parking	N/A	19,309	19,830	1.030	20,425
8630 Fenton St	Health Center	21,063	532,717	532,717	1.000	532,717
1335 Piccard Dr	Health Center	27,500	700,000	697,053	1.030	717,965
255 N. Washington	HHS Parking	N/A	12,872	13,576	1.000	13,576
7300 Calhoun Drive	Juvenile Assmt. Ctr.	63,594	1,503,670	1,585,964	1.028	1,629,578
Bethesda Metro Center	DTS Antenna		12,898	13,604	1.576	21,436
Berkshire Towers - Lockwood Dr	DTS Antenna		28,580	29,352	fixed	28,580
NRC Bldg - White Flint	DTS Antenna		49,047	50,371	1.040	52,386
Kenwood CC, River Road	DTS Antenna		138,246	141,979	1.050	149,078
17101 Darnestown-Germantown Rd	DTS Antenna		99,442	104,884	1.009	105,833
21200 Martinsburg Rd - Mirant	DTS Antenna		75,870	80,022	0.963	77,070
Riverbend Antenna - Fairfax	DTS Antenna		2,529	2,667	1.036	2,763
6601 New Hampshire Ave, Takoma Pk	DTS Antenna		96,494	101,775	1.016	103,361
12500 Ardenes	Corrections - Pre-Trial Services	21,778	585,237	601,038	1.028	617,567
19627 Fisher Ave.	Poolesville Library	7,000	211,800	223,392	1.028	229,535
455 E. Gude Dr.	DSWS Storage		4,685	5,578	1.028	5,731
47 State Circle, Annapolis	Legislative Affairs	1,695	66,900	75,061	0.997	74,815
51 Monroe St, suite 1700	HHS Children/Youth/Family	7,517	235,440	258,176	1.035	267,212
2729 University Blvd	Wheaton Day Laborers	1,863	83,661	88,240	1.030	90,887
111 Rockville Pike	DED space plus pkgng	13,013	483,875	510,357	1.041	531,202
8300 Helgerman Court	Police Evidence Warehouse	8,836	166,404	175,511	0.258	45,194 partial year; consolidating to Southlawn
701-C Dover Road	MCFRS Warehouse	33,451	715,149	754,288	1.030	776,917
11 N. Washington Street, 4th floor	HHS	10,000	469,606	234,000	1.708	399,628
22610 Gateway Center	Clarksburg Interim FS	9,823	200,000	210,946	1.030	217,274
Connecticut Park Elementary Child Care	Integrated Childcare	1,867	23,000	24,259	0.943	22,871
2-1 & 2-4 Metropolitan Court	Libraries Materials Mngmnt	19,800	275,422	290,496	1.030	299,211
7-1 Metropolitan Ct	Mercy Clinic	7,200	203,472	214,608	1.035	222,119
8434 Helgerman	Police Speed Camera Van	2,958	55,000	58,010	1.030	59,750
14935 Southlawn	MCFRS and DLC	117,000	2,180,791	2,300,144	1.065	2,449,148
51 Monroe St. 3rd Floor	ERP Office	10,342	310,664	338,576	0.841	284,818 renegotiated reduction
8413 Ramsey	Driver's lounge and Fare Retail		115,700	122,032	1.000	122,032
17 B Firstfield	MCFRS Stress Management	1,005	27,897	29,424	1.030	30,307

4901-43 Nicholson Ct	Transit Small Buses	25,000	849,807	896,316	1.040	931,810
23201 Stringtown Road	Clarksburg Ombudsman	1,350	8,905	13,113	1.030	13,506
600 E. Jefferson St	Family Justice Center	23,907	790,084	755,332	1.131	854,392
18753 N. Frederick Ave.	Board of Elections	54,190	975,420	1,028,804	1.003	1,032,013
51 Monroe, Plaza	MC-311	10,511	290,838	224,018	1.440	322,666
45 W. Watkins Mill Road	Interim 6th District Police Station	18,924	457,487	469,839	1.030	483,934
Lakeforest Mall	Interim Gaithersburg Library	3,077	73,210	56,390	1.030	58,082
100 Edison Park Drive	GXS sublease		4,957,472	3,818,493	0.000	0 purchased building
1110 Bonifant	SS Transit Center CIP Offices		60,000	47,463	1.000	47,463
981 Rollins	OAS	24,166	922,770	947,685	1.030	976,116
451 Hungerford, Suite 700	HHS - Families Foremost	4,172	0	95,829	1.030	98,704
7676 New Hampshire Ave	HHS - Youth Opportunity Center	2,303	0	55,448	1.040	57,666
Rockville Town Center Garage	Library parking		N/A	58,100	1.289	74,890
199 E. Montgomery	Sheriff	6,246	0	226,931	1.035	234,874
1820 Franwall Ave. - Arcola ES	Integrated Childcare	1,965	0	24,724	0.974	24,071
12612 Galway Dr. - Galway ES	Integrated Childcare	1,673	0	21,049	0.974	20,494
7511 Holly Ave - Takoma Park ES	Integrated Childcare	1,575	0	19,921	0.969	19,294
600 E. Jefferson St	Family Justice Center Expansion	5,550	0	132,054	2.279	300,946 includes full year of new expansion
Payments for Operating Expenses, Taxes, Common Area Maintenance			400,000	400,000	0.750	300,000
Sub Total Existing Leases	FY14 based on 1,331,749 sf	855,784		28,052,026	0.890	24,957,161
Added Leases in FY15						
2301 Research Blvd	Police Stress Management Unit	2,114	0	0		55,000
5320 Marinelli	Cordeff Shelter relocation	8,362	0	0		247,020
Weller Road ES	Integrated Childcare	1,780	0	0		10,900 6 mos occupancy
Sub Total Added Leases		17,934		0		312,920
Other Leasing costs						
Shift Funds from MCPD for Southlawn			0	0		80,000
Shift Funds from Catholic Charities/Marinelli			0	0		71,528
Contractor for Property Database		N/A	0	100,000	1.000	100,000
Closed School revenue sharing with State		N/A	348,990	240,000	1.512	362,985
Moving & buildout expenses		N/A	100,000	200,000	0.500	100,000
Subtotal Other Leasing costs				540,000	1.323	714,513
Total Gross Leases Budget		873,718		28,592,026	0.909	25,984,614

LESS CHARGEBACKS:		Sq. Feet				
255 Rockville Pike - Big Lease	Permitting Services	59,973	1,744,434	2,323,072	1.030	2,392,953
255 Rockville Pike - Big Lease	MCFRS Code Enforcement		0	0		0 moved to PSHQ
255 Rockville Pike - Big Lease	DEP - WQPF	14,545	389,907	463,306	1.030	477,371
255 Rockville Pike - Big Lease	CUPF	7,185	138,863	278,313	1.030	286,621
255 Rockville Pike - Treasury Lease	DEP - WQPF	2,585	0	123,578	1.105	136,614
1109 Spring Street	DPWT Parking Maint.	2,486	51,779	53,177	1.030	54,772
255 N. Washington	HHS Parking	N/A	13,220	13,576	1.000	13,576
8653 Grovemont	MCFRS SCBA		0	0		11,380 move to Southlawn
451 Hungerford Additional Parking	Parking/HHS	N/A	19,830	19,830	1.030	20,425
455 E. Gude Drive	DSWS Storage	N/A	4,811	5,578	1.028	5,731
1901 Research	DFRS Stress Management	706	27,601	28,883	1.030	29,749
8536 Anniversary Circle	DGS Ops Records Center	26,000	196,465	218,379	1.030	224,930
11 N. Washington St. 4th Floor	HHS/grant funded	10,000	469,606	0		0 Grant funds lost, funding restored to NDA (see line 52)
51 Monroe St. 3rd Floor	ERP Office	9,669	310,664	338,576	0.841	284,818
8413 Ramsey	Driver's lounge and Fare Retail	3,100	118,824	122,032	0.000	0
4901-43 Nicholson Ct	Transit Small Buses	25,000	872,752	896,316	1.040	931,810
14935 Southlawn	DLC portion		605,910	0		0 moved to 201 Edison Park
1110 Bonifant	SS Transit Center CIP Offices	800	61,620	47,463	0.000	0
7676 New Hampshire Ave	HHS - Youth Opportunity Center	2,303	0	55,448	1.040	57,666
Rockville Town Center Garage	Library parking	N/A	0	58,100	1.289	74,890
Subtotal Chargebacks	FY14 based on 291,242sf	161,249		5,045,627	0.992	5,003,307
TOTAL NET LEASES BUDGET				23,546,404	0.891	20,981,310

38