

MEMORANDUM

April 15, 2015

TO: Government Operations and Fiscal Policy Committee

FROM: Jacob Sesker, Senior Legislative Analyst 

SUBJECT: FY16 Operating Budget: NDAs – Leases; 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

Relevant pages from the FY16 Recommended Operating Budget begin at page 67-1 in the Operating Budget book.

Staff Recommendations

- Reduce Leases NDA by \$62,432 (calculation error 1335 Piccard)
- Approve the NDA-Working Families Income Supplement
- Approve the NDA-State Property Tax Services
- Approve the NDA-Restricted Donations
- Approve the NDA-Future Federal/State/Other Grants
- Approve the NDA -Grants to Municipalities in Lieu of Shares Tax
- Approve the NDA-Takoma Park Police Rebate
- Reduce the NDA-Municipal Tax Duplication by \$130,297 (Town of Chevy Chase)
- Add to reconciliation list for NDA-Municipal Tax Duplication \$9,761 (Friendship Heights)

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-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 66 leased facilities. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated. *See Leases, © 1.*

Lease NDA	Expenditure	FTE
<i>FY15 Approved</i>	<i>\$20,981,310</i>	<i>0.00</i>
Increase cost: New leases (Board of Elections Warehouse, Rockville Town Center Parking, Children’s Resource Center, MC311, and Child and Adolescent Services)	+\$2,209,147	0.00
Increase Cost: Maintenance costs for leased facilities	+\$473,672	0.00
Decrease Cost: Terminations and Relocations	-\$169,482	0.00
Decrease Cost: Estimated net change in lease costs (escalations, renegotiations)	-\$823,920	0.00
<i>FY 16 CE Recommended</i>	<i>\$22,670,627</i>	<i>0.00</i>

The Executive requests \$22,670,627 for this NDA in FY16, an increase of \$1,689,317 (+8.1%) from the FY15 Approved Budget of \$20,981,310. However, the request included a source document error related to the lease costs for 1335 Piccard (resulting inadvertently in a budget for that property that included 13 months of rent). The lease costs for that facility, and the budget for this NDA, should be reduced accordingly by \$62,432.

Staff recommendation: Reduce FY16 Budget for Leases NDA by \$62,432 to \$22,608,195

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 \$21,097,300 for the Working Families Income Supplement, an increase of \$2,755,100 (+15.0 percent) from the FY15 Approved budget of \$18,342,200. A portion of this increase (+\$1,108,194) is the result of the phased increase required by Bill 8-13, which established in law a match of at least 95 percent of the state credit¹ in FY16. The implication of a 95% match is that if a Montgomery County resident would be eligible for an earned income tax credit from the State in the amount of \$595, then that resident would actually receive a check from the State for \$1,160 (\$595 from the State and \$565—or 95% of the State credit—from the County).

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 remainder of the difference (\$1,646,906) is the result of a revision to the baseline estimate of the cost of the program at the FY15 required 90% match. This baseline revision was necessary to reflect a change to State law and because the FY15 budget request assumed that fewer Montgomery County taxpayers would qualify for the tax credit. In fact, the FY16 recommended budget assumes approximately 4,000 more eligible taxpayers than were assumed in the FY15 recommended budget.

Chair Navarro requested information regarding the cost of funding a 100% match. Finance estimates the cost of the additional 5% in FY16 would be \$1,108,195. The cost of each additional 1% (above the 95%) would be \$221,639.

WORKING FAMILIES INCOME SUPPLEMENT NDA (EITC)						
Fiscal Year	County Match	Admin. Cost	Cost of EITC Refunds	Total Cost	Total Recipients	Average EITC
2000	100.00%	\$11,813	\$2,199,592	\$2,211,405	12,322	\$178.51
2001	125.00%	\$9,740	\$2,544,412	\$2,554,152	10,917	\$233.08
2002	100.00%	\$10,921	\$3,952,062	\$3,962,983	14,122	\$279.86
2003	100.00%	\$10,732	\$4,585,128	\$4,595,860	14,814	\$309.51
2004	100.00%	\$12,910	\$6,012,089	\$6,024,999	18,074	\$332.64
2005	100.00%	\$14,109	\$7,907,451	\$7,921,560	20,805	\$380.08
2006	100.00%	\$25,376	\$10,236,647	\$10,262,023	20,789	\$492.40
2007	100.00%	\$16,027	\$9,970,176	\$9,986,203	20,210	\$493.33
2008	100.00%	\$17,577	\$12,910,993	\$12,928,570	26,584	\$485.66
2009	100.00%	\$15,361	\$9,000,906	\$9,016,267	19,559	\$460.19
2010	100.00%	\$19,448	\$15,063,537	\$15,082,985	30,189	\$498.97
2011	72.50%	\$32,726	\$12,920,388	\$12,953,114	33,840	\$381.81
2012	68.90%	\$33,231	\$12,805,177	\$12,838,409	34,290	\$373.44
2013	75.50%	\$34,058	\$14,686,507	\$14,720,565	34,876	\$421.11
2014 Act.	85.00%	\$38,663	\$16,847,181	\$16,885,860	37,281	\$451.90
2015 CE Rec.	90.00%	\$40,811	\$18,916,413	\$18,957,224	38,824	\$487.24
2016 Est.	95.00%	\$41,600	\$21,055,700	\$21,097,300	37,252	\$565.22

source: Montgomery County Department of Finance, Division of Treasury

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, equal to the amount in the FY15 Approved budget.

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 FY16, 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.

Program	FY14 (Act.)	FY15 (Bud)	FY15 (Est.)	FY16 (CE Rec)
SDAT Reimbursement	2,953,623	3,264,310	2,911,171	3,264,310
Homestead Credit Admin.	165,227	165,300	185,252	165,300
Homeowners Tax Credit Admin.	34,910	35,000	35,000	35,000
Total	3,153,760	3,464,610	3,131,423	3,464,610

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

NDA-Restricted Donations

The Executive requests \$0 for this NDA in FY16, as was the case in FY15. 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 \$2,132,706. *See Restricted Donations Accounts*, © 4-5. Restricted donations received in the first two quarters of FY15 total \$375,889 and expenditures from restricted donation accounts total \$2,317,167. The ratio of donation expenditures of \$313,687 (not including the large reimbursement to Chungbuk, South Korea) to donation revenue of \$375,889 was high in the first two quarters of FY15 relative to other recent years, in which the implementation rate has been close to 50%.

Staff recommendation: Concur with Recommended Budget for Restricted Donations NDA

NDA-Future Federal/State Grants

The Executive requests \$20 million for this NDA, which represents no change from FY15. 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. *See Future Federal/State Grants*, © 33.

Staff recommendation: Concur with Recommended Budget for Future Fed./State Grants 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-Takoma Park Police Rebate

The Executive requests \$945,540 in FY15, a decrease of \$6,000 compared to the FY15 Approved Budget of \$951,540. 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 \$8,004,720 in FY16, a decrease of \$43,858 when compared to the FY15 Approved Budget amount of \$8,048,578. **That decline is entirely attributable to an estimated decline in speed camera revenue allocation.** With respect to non-speed camera revenues, the Executive recommended a total appropriation of \$7,776,720—the same amount that the Council approved in FY15. *See Municipal Tax Duplication NDA Budget, © 6-7.*

The County Executive used the same approach (and same funding level) as has been used for the last few years. First, OMB calculates the maximum amount of reimbursement. Then OMB multiplies the maximum reimbursement by the portion of the tax supported general fund budget that is supported by property taxes. That amount is then used as the total tax duplication budget. The total grant budget is derived by subtracting the tax duplication amount from the total appropriation request (\$7,776,720). The Executive then recommends an appropriation for each municipality that is equal to the previous year's appropriation. Then, OMB applies a tax duplication ratio to the recommended appropriation for each municipality, and that ratio is used to split the recommended appropriation for each municipality into a "tax duplication column" and a "grant" column. *See Municipal Tax Duplication NDA Budget, © 7.*

In FY16, Council Staff's analysis takes a different approach. While generally (with two exceptions) keeping the total appropriation amount for each municipality the same as in the FY16 Recommended budget, Council Staff recommends a different approach that includes some technical adjustments that affect the distribution of appropriations between the "tax duplication" column and the "grant" column.

For two municipalities, Council Staff recommends changing the appropriation amount. Those two recommendations are:

- (1) Reduce by \$130,297 for the Town of Chevy Chase; and**
- (2) Add \$9,761 for Friendship Heights to the reconciliation list to fully fund the tax duplication for that municipality.**

Other recommended technical adjustments (related to Parks reimbursement and Takoma Park Police) result in shifting money between “tax duplication” and “grant” columns, but would not affect the total appropriation. *See Comparison Chart: CE Rec vs. Council Staff Rec, © 32; Spreadsheet by Municipality and Service, © 32A.*

Background

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 their municipality—this is the duplicated tax portion. In 1973, County Executive Gleason proposed creating a new program to “return annually to each municipality an amount equal to the estimated duplicated taxes paid by its residents for eligible services.” *See Gleason Memorandum & Technical Appendices, © 8-16.*

Beginning with the adoption of the original legislation in 1973, the County has made tax duplication payments each year to municipalities in order to achieve tax fairness between municipal and non-municipal taxpayers. Currently, the County’s tax duplication payments are made pursuant to a policy resolution adopted in 1996. Under that resolution, reimbursable services generally are reimbursed based on the percentage of County expenditures that are paid for with property tax revenues. *See Resolution 13-650, © 17-19.*

In the past four years, the County Executive’s March budget has included a separate column in the budget for the “additional County grant”. This column represents the portion of the total payment to each municipality that is greater than the tax duplication amount, i.e., reimbursement for that portion of the cost of service that is funded by non-duplicated taxes such as the income tax, which is a shared revenue source under State law rather than a duplicated tax. The County views this portion of the payment as a discretionary grant to municipalities that is not required by law or by implementing resolution.

Municipalities, on the other hand, have generally viewed this amount as an entitlement, and instead advocate for a system through which they would be reimbursed for the full cost of eligible services. For example, in an October 2013 letter, the Montgomery County Chapter of the Maryland Municipal League advocated for the “full cost of service methodology provided for in current County law”, under which municipalities would be “fairly reimbursed for services that would otherwise be provided by the County, with the reimbursement amount reflecting the savings realized by the County.” *See MML Letter, © 20-24.*

A memorandum from Council Legislative Attorney Josh Hamlin disagreed with the MML assertion that the full cost of service methodology is what is “provided for in current County law.” *See Hamlin Memo, © 25-29.* Mr. Hamlin reviews not only the legislative history but also the subsequent

history of the program's implementation and reached the following conclusion: ***"In consideration of the legislative history of Chapter 30A and the implementing resolutions adopted by the County Council, and viewed in relation to the State law concerning income tax distribution and property tax duplication, the calculation of the reimbursement to municipalities based on the County's actual, net property tax funded expenditures for eligible services is proper and consistent with the law's intent."***

The reimbursement method established under Resolution 13-650 (net County property tax funded savings approach) addresses the double taxation problem that can result when two governments can each charge a duplicated tax to pay for a service that only one government provides, without creating a double burden on the income tax. In contrast, reimbursing municipalities for the "full cost of service savings" would in essence create a double burden on the County's income tax revenue. This double burden arises because the services in the County's tax supported general fund (such as education, libraries, and police) are funded in part with income tax revenue. Under Maryland Tax - General Article §2-607, municipalities receive a 17% share of County income tax attributable to municipal taxpayers. As such, income tax revenue in the County's General Fund consists of not only County property tax revenue, but also 100% of the County income tax of non-municipal taxpayers, but only 83% of the County income tax of municipal taxpayers. With respect to the income tax there is no duplication because the 17% share is part of—rather than in addition to—the full 100% County income tax.

The tables at © 30-31 illustrate the double burden on income tax revenue generated by non-municipal taxpayers. Using as an example FY13 expenditures by the Montgomery County Government Tax Supported General Fund (which include libraries, police, community development, etc.), the tables illustrate that the per capita cost to non-municipal taxpayers is \$1,026, while the per capita cost to municipal taxpayers is \$930. Put differently, municipal taxpayers receive a discount on services funded by the County's General Fund relative to non-municipal taxpayers (paying approximately 92¢ per \$1 of service expenditure).² See *Municipal Subsidy Table*, © 30-31.

Working Group

A working group comprised of six members has worked with Council Staff over the course of the last several months to gather information and provide feedback regarding policy alternatives. The dialogue between those attending the meetings has been open and transparent. The six members include three citizen members and three members representing the local chapter of the Maryland Municipal League: Joan Fidler (Taxpayers League), Cleo Tavani (resident of Friendship Heights), Dan Wilhelm (resident of unincorporated Colesville), Suzanne Ludlow (Acting City Manager of Takoma Park), Barb Matthews (City Manager of Rockville) and Marnie Shaul (Councilmember, Town of Somerset).

Currently, Suzanne Ludlow is leading a small group comprised of representatives from municipalities that provide police services in order to determine if there can be agreement on a proposal for reimbursement for all municipalities that provide police services. The working group will discuss that proposal sometime this summer as the group works towards the completion of its work on tax duplication related issues.

Council Staff's Approach to FY16 Budget Issues

Council Staff approached the FY16 budget for this NDA mindful of not making new policy as part of the budget recommendation. Rather, the changes proposed are technical adjustments to OMB's

² The calculation is $\$1 - (\$1 \times 47.3\% \times 17\%) = \0.92 .

calculations that can be implemented without a broad policy discussion or legislative fix. The technical adjustments would:

- Eliminate a tax duplication payment to a municipality that does not have a duplicate tax;
- Adjust the payment to one municipality to ensure that all municipalities receive at least the duplicated tax amount;
- Make adjustments to the split between “tax duplication” and “grant” designations to reflect agreed upon park maintenance formula and to account for the unique issues associated with calculating tax duplication in relation to police services for the City of Takoma Park; and
- Otherwise maintain, where possible, the total appropriation amount recommended by the County Executive in the absence of an agreed upon policy alternative.

Budget Issue #1: \$130,297 to the Town of Chevy Chase

Under §30A-3, each participating municipality shall be reimbursed by an amount determined by the county executive to approximate the amount of municipal tax revenues required to fund the eligible services. The Hamlin memorandum includes a discussion of the history of the phrase “municipal tax revenues”.

If the reimbursement under Chapter 30A is to approximate the amount of municipal tax revenues required to fund the eligible services, then what are “municipal tax revenues?” The legislative history of the Bill that ultimately became Chapter 30A gives a clear indication that the term “municipal tax revenues” is synonymous with revenues that a municipality raises from its own taxes, and that are paid both to the County and the municipality, i.e., property taxes. This understanding, and the intent of the law, is evident from the following references:

- *Memorandum from County Executive James P. Gleason, dated May 25, 1973, which accompanied Bill 32-73: “We have concluded after careful analysis that municipal citizens pay twice for certain services – to the County and to their local jurisdiction – while receiving these services only from the municipality.” The purpose of the program would be to “return annually to each municipality an amount equal to the estimated duplicated taxes paid by its residents for eligible services.”³*
- *The proposal for FY 1974 was a grant in the amount of the greater of: (1) \$1,000; or (2) two-thirds of the amount the municipality must raise from its own taxes to provide the eligible services.⁴*
- *Repeated references to tax “duplication” or “overlap” throughout legislative history: Final report on the Montgomery County Municipal Revenue Program⁵:*
 - *“The estimated overlap defined as two-thirds the amount which a municipality must raise from its own taxes to provide the eligible services.”⁶*
 - *Chart showing the calculation of the “overlap,” nets out “shared gas, racing revenue” and “shared income tax, other revenue.”⁷*
 - *“. . . municipal residents were suffering a tax inequity by being taxed twice, once by the County and again by their municipal government, but receiving services only once.”*

³ OLO Report, “Municipal Tax Duplication and Revenue Sharing in Montgomery County MD,” Appendix ©119.

⁴ Id., ©120.

⁵ Id., ©121-127.

⁶ Id., ©122.

⁷ Id., ©123.

The Town of Chevy Chase no longer funds its eligible/reimbursable services with a property tax because the Town is able to fund its services and maintain healthy operating and capital reserves with only its share of the County’s income tax revenue. **Staff recommendation: Reduce NDA budget by \$130,297 for the Town of Chevy Chase.**

Budget Issue #2: Change distribution between “tax duplication” and “grant” for municipalities providing park maintenance

Under Resolution 13-650, the park maintenance reimbursement is not based on a “net county property tax funded savings” approach. Rather, the municipal tax duplication reimbursement formula is driven by an inflation factor. Council Staff believes that reimbursement for park maintenance should be consistent with the formula in Resolution 13-650.

Council Staff’s recommended technical adjustment shifts a total of \$133,491 from the “grant” column to the “tax duplication” column (\$2,769 for Chevy Chase Section III; \$51,874 for Village of Friendship Heights; \$26,673 for Town of Kensington; and \$52,176 for City of Takoma Park). **Staff recommendation: Reflect that change in the tax duplication and grant columns.**

Budget Issue #3: Add to the reconciliation list \$9,761 for the Village of Friendship Heights

Friendship Heights is the only municipality for which the technical adjustment described above should affect the total appropriation amount. For the other jurisdictions that receive park maintenance reimbursements (Chevy Chase Section III, Kensington, and Takoma Park), the technical adjustment is smaller than the discretionary grant. Friendship Heights is unique in that park maintenance makes up the majority of the reimbursable service cost. **Staff recommendation: Increase NDA budget by \$9,761 for the Village of Friendship Heights to make this technical correction (reconciliation list).**

Budget Issue #4: Change distribution between “tax duplication” and “grant” for Takoma Park to reflect Takoma Park Police Rebate

The Executive’s recommended budget overstates the tax duplication portion of the recommendation for Takoma Park because it is calculated without accounting for the separate Takoma Park Police Rebate. The Takoma Park Police Rebate is a separate NDA established under a separate law, which requires the County to make a tax duplication payment at a rate of \$0.048 per \$100 of assessable value. The \$945,540 accounts for most, but not all of the tax duplication associated with Takoma Park police services (the remaining \$394,499 is part of the police service reimbursement in the Municipal Tax Duplication NDA; that \$394,499 is part of the total \$2,576,249 for police services in the Municipal Tax Duplication NDA).

Maximum reimbursable police services in Municipal Tax Duplication NDA	\$2,576,249
Takoma Park Police Rebate Amount (TP Police Rebate NDA)	\$945,540
Takoma Park Police Total	\$3,521,789
Property tax funded portion	\$1,340,039
Less Takoma Park Police Rebate=Police Tax Duplication in MTD NDA	\$394,499
Police Grant in MTD NDA	\$2,181,750
Equals Total Police in MTD NDA	\$2,576,249

The police services reimbursement in the Municipal Tax Duplication NDA should consist of the tax duplication that is left over after the Takoma Park Police payment is accounted for, as well as the formula based on the executed memorandum of understanding between the County and the City of Takoma Park. Implementing this change would result in a shift of \$585,762 from Takoma Park's "tax duplication" column to the "grant" column. *See Comparison Chart: CE Rec vs. Council Staff Rec, © 32.*

Staff recommendation:

(1) Reduce by \$130,297 for the Town of Chevy Chase; and

(2) Add \$9,761 for Friendship Heights to the reconciliation list to fully fund the tax duplication for that municipality.

Total appropriation: \$7,646,423

- Attachments: © 1 Leases
© 4 Restricted Donations Accounts
© 6 MTD NDA Recommended Budget
© 8 Gleason Memo
© 17 Resolution 13-650
© 20 MML Letter
© 25 Hamlin Memo
© 30 Municipal Subsidy Calculations
© 32 Comparison Chart: CE Rec vs. Council Staff Rec.
© 32A Spreadsheet by Municipality and Service
© 33 Future Federal State Grants

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FY16 LEASE NDA CE Recommended CC vers.

Location/Occupant	Use	Sq. Foot	FY14 Appr	% Incr	FY15 Appr.	FY16 Proj. Maint	FY16 Proj. Rent	Total FY16	New Comments
				lease					<== CPI assumed unless noted otherwise
8513 Piney Branch Rd	TESS Center	4,800	87,593	1.0300	90,221		95,210	113,498	NNN
Metropolitan CAM Charges	BCC Center Office/Day care	6,000	113,481	1.0275	116,602		116,602	116,602	
255 Rockville Pike - Big Lease	General Offices	128,509	4,997,082	n/a	5,127,390		5,385,521	5,385,521	
255 Rockville Pike - Treasury Lease	Treasury Division	15,262	729,614	n/a	806,459		806,459	806,459	
51 Monroe Street, 802	Inspector General	2,070	81,579	1.0450	81,579		81,579	81,579	
Bussards Farm	Coop Extension	15,070	109,631	n/a	120,000		120,000	177,417	NNN
Core Pkg - 255 Rock Pk & E.Middle	85 spaces	N/A	103,716	n/a	103,716		148,180	148,180	
1109 Spring Street	DPWT Parking Maint.	2,486	53,177	cpi	54,772		57,089	57,089	
8516 Anniversary Circle	Warehouse	14,400	125,825	1.0300	129,600		129,600	129,981	NNN
8536 Anniversary Circle	Records Center	26,000	218,379	1.0300	224,930		230,228	230,990	NNN
9125 Gaither Road	Police SOD		0	1.0300	93,612	0	0	0	move to Southlawn 5/15
9210 Corporate Blvd	Police SID	14,405	393,941	n/a	485,620		488,927	488,927	
1901 Research Blvd	DFRS Stress Management	706	28,883	1.0300	29,749		29,749	29,749	
9121-B Gaither Road	Police Evidence Storage		89,127	n/a	22,950	0	0	0	move to Southlawn 5/15
1300 Quince Orchard	ECC	54,874	1,014,383	n/a	1,104,400		1,165,647	1,374,717	NNN
8653 Grovemont	MCFRS - SCBA		0	n/a	11,380	0	0	0	move to Southlawn 5/15
4848 Cordell Ave	Bethesda Shelter		210,334	n/a	17,100	0	0	0	shelter relocated to Marinelli in FY15 (7/31/14)
Page Elementary	Integrated Childcare	1,397	23,257	1.0400	24,187	0	24,187	24,187	
11711 Joseph Mill Road	Viers Mill Childcare	3,091	38,860	n/a	37,865	0	40,170	40,170	
12260 McDonald Chapel Dr.	T. Marshall Childcare	4,095	52,775	n/a	50,164	0	50,164	50,164	
Glen Haven Elementary	Integrated Childcare	2,461	34,031	n/a	30,147	0	31,983	31,983	
12250 Wilkins Ave	Homeless Shelter	8,900	138,001	1.0350	142,831		150,106	184,015	NNN
451 Hungerford Additional Parking	Parking	N/A	19,830	1.0300	20,425	0	20,425	20,425	
8630 Fenton St	Health Center	21,063	532,717	n/a	532,717		532,717	532,717	
1335 Piccard Dr	Health Center	27,500	697,053	1.0300	717,965		804,338	804,338	
255 N. Washington	HHS Parking	N/A	13,576	n/a	13,576	0	0	0	terminated in FY14
7300 Calhoun Drive	Juvenile Assmt. Ctr.	63,594	1,585,964	1.0275	1,629,578		1,615,185	1,615,185	
Bethesda Metro Center	DTS Antenna		13,604	n/a	21,436	0	14,834	14,834	
Berkshire Towers - Lockwood Dr	DTS Antenna		29,352	fixed	28,580	0	34,200	34,200	fixed thru 7/19
NRC Bldg - White Flint	DTS Antenna		50,371	1.0400	52,386	0	55,167	55,167	
Kenwood CC, River Road	DTS Antenna		141,979	1.0500	149,078	0	159,053	159,053	
17101 Darnestown-Germantown Rd	DTS Antenna		104,884	n/a	105,833	0	112,190	112,190	
21200 Martinsburg Rd - Mirant	DTS Antenna		80,022	n/a	77,070	0	89,752	89,752	
Riverbend Antenna - Fairfax	DTS Antenna		2,667	n/a	2,763	0	2,851	2,851	
6601 New Hampshire Ave, Takoma Pk	DTS Antenna		101,775	n/a	103,361	0	109,644	109,644	
12500 Ardennes	Corrections - Pre-Trial Services	21,778	601,038	1.0275	617,567		638,834	721,808	NNN
19627 Fisher Ave.	Poolesville Library	7,000	223,392	1.0275	229,535		229,535	256,205	NNN
455 E. Gude Dr.	DSWS Storage		5,578	1.0275	5,731	0	6,398	6,398	
47 State Circle, Annapolis	Legislative Affairs	1,695	75,061	n/a	74,815		78,701	78,701	
51 Monroe St, suite 1700	HHS Children/Youth/Family	7,517	258,176	1.0350	267,212		270,196	270,196	
2729 University Blvd	Wheaton Day Laborers	1,863	88,240	1.0300	90,887		103,405	110,503	NNN
111 Rockville Pike	DED space plus pkg	13,013	510,357	n/a	531,202		531,202	531,202	incl parking
8300 Helgerman Court	Police Evidence Warehouse		175,511	n/a	45,194	0	0	0	incl NNN - move to Southlawn 5/15
701-C Dover Road	MCFRS Warehouse	33,451	754,288	1.0300	776,917		562,767	690,215	
11 N. Washington Street, 4th floor	HHS	10,000	367,864	n/a	399,628		426,300	426,300	
22610 Gateway Center	Clarksburg Interim FS	9,823	210,946	1.0300	217,274		186,933	224,362	incl NNN

Sargent Shriver (Conn. Pk) ES Child Care	Integrated Childcare	1,867	24,259	n/a	22,871		24,535	24,535	
2-1 & 2-4 Metropolitan Court	Libraries Materials Mngmnt	19,800	290,496	1.0300	299,211		189,558	264,996	incl NNN
7-1 Metropolitan Ct	Mercy Clinic	7,200	214,608	1.0350	222,119		193,066	220,498	incl NNN
8434 Helgerman	Police Speed Camera Van	2,958	58,010	1.0300	59,750		42,634	42,634	
14935 Southlawn	MCFRS and DLC	117,000	2,300,144	1.0300	2,449,148		1,862,569	2,308,339	incl NNN - \$80k trans from MCPD beginning FY15 (ref. line 90)
51 Monroe St. 3rd Floor	ERP Office plus pkgng	10,342	338,576	n/a	284,818		301,864	301,864	
8413 Ramsey	Driver's lounge and Fare Retail		122,032	n/a	122,032		0	0	Terminating FY15
17 B Firstfield	MCFRS Stress Management	1,005	29,424	1.0300	30,307		30,307	30,307	
4901-43 Nicholson Ct	Transit Small Buses	25,000	896,316	1.0396	931,810		884,186	979,436	incl NNN
23201 Stringtown Road	Clarksburg Ombudsman	1,350	13,113	1.0300	13,506		13,506	18,650	
600 E. Jefferson St	Family Justice Center	23,907	755,332	n/a	854,392		893,720	893,720	
18753 N. Frederick Ave.	Board of Elections	54,190	1,028,804	1.0300	1,032,013		920,651	1,127,115	incl NNN
51 Monroe, Plaza	MC-311	10,511	224,018	n/a	322,666		314,550	314,550	
45 W. Watkins Mill Road	Interim 6th District Police Station	18,924	469,839	1.0300	483,934		374,401	446,501	incl NNN
1110 Bonifant	SS Transit Center CIP Offices		47,463	n/a	47,463		0	0	Terminating in FY15
Lakeforest Mall	Interim Gaithersburg Library		56,390	1.0300	58,081		0	0	
981 Rollins	OAS	24,166	947,685	1.0300	976,116		755,350	847,423	incl NNN
451 Hungerford, Suite 700	HHS - Families Foremost	4,172	95,829	1.0300	98,704		98,704	98,704	
7676 New Hampshire Ave	HHS - Youth Opportunity Center	2,303	55,448	1.0400	57,666		61,245	61,245	
Rockville Town Center Garage	Library parking	N/A	58,100	n/a	74,890		79,476	79,476	
199 E. Montgomery	Shenff	6,246	226,931	1.0350	234,874		239,380	239,380	
1820 Franwall Ave. - Arcola ES	Integrated Childcare	1,965	24,724	n/a	24,071		25,537	25,537	
12612 Galway Dr. - Galway ES	Integrated Childcare	1,673	21,049	n/a	20,494		21,742	21,742	
7511 Holly Ave - Takoma Park ES	Integrated Childcare	1,575	19,921	n/a	19,294		20,468	20,468	
600 E. Jefferson St	Family Justice Center Expansion	5,550	132,054	n/a	300,946		50,539	50,539	
2301 Research Blvd	Police Stress Management Unit	2,114	0		55,000		55,000	55,000	new in 4/14 - FY14 represents 50% abatement
5320 Marinelli	Cordell Shelter relocation	8,362	0		247,020		223,550	255,409	ref. line 91
Weller Road ES	Integrated Childcare	1,780	0		10,900	0	21,000	21,000	FY14 represents 4 mos actuals
Payments for Operating Expenses,			400,000	n/a	300,000		300,000	300,000	
Sub Total Existing Leases	FY15 based on 873,718 sf	876,783	24,138,479		25,270,100	473,572	23,733,569	25,386,544	
Added Leases in FY16									
Board of Elections Expansion		13,483	0		0		190,919	190,919	
Rockville Town Center Garage	HHS Parking	N/A	0		0		21,700	21,700	FY14 represents 8 mos
11435 Grandview	Interim Fire Station		0		0		0	0	NNN - exp 4/21/15
CRC Lease								1,996,528	
Sub Total Added Leases		13,483	0		0		212,619	2,209,147	
Other Leasing costs									
Shift Utilities Cost to Utilities NDA							-121,404	-121,404	
Shift Funds from MCPD for Southlawn			0		80,000		0	0	Done - ref. line 56
Shift Funds from Catholic Charities/Marinelli			0		71,528		0	0	Done - ref. line 78
Contractor for Property Database		N/A	100,000		100,000		100,000	100,000	
Closed School Revenue Sharing		N/A	240,000		362,985		215,500	215,500	incl. one half final "payback" amount
Moving & buildout expenses		N/A	200,000		100,000		100,000	100,000	
Subtotal Other Leasing costs			540,000		714,513		294,096	294,096	
Total Gross Leases Budget		890,266	24,678,479		25,984,613		24,240,284	27,889,787	
LESS CHARGEBACKS:		Sq. Feet							
255 Rockville Pike - Big Lease	Permitting Services	59,973	2,323,072		2,392,953		2,513,423		represents 46.67% of "Big" lease
255 Rockville Pike - Big Lease	DEP - WQPF	14,545	463,306		477,371		501,403		represents 78.7% or 11.83% of "Big" lease
255 Rockville Pike - Big Lease	CUPF	7,185	278,313		286,621		301,051		represents 5.59% of "Big" lease

255 Rockville Pike - Treasury Lease	DEP - WQPF	2,585	123,578	136,614	136,614	represents 16.94% of Treasury lease. New in FY14
1109 Spring Street	DPWT Parking Maint.	2,486	53,177	54,772	57,089	
256 N. Washington	HHS Parking	N/A	13,576	13,576	0	
8653 Grovemont	MCFRS SCBA		0	11,380	0	Move to Southlawn in FY15
451 Hungerford Additional Parking	Parking/HHS	N/A	19,830	20,425	20,425	
455 E. Gude Drive	DSWS Storage	N/A	5,578	5,731	6,398	
1901 Research	DFRS Stress Management	706	28,883	29,749	29,749	
8536 Anniversary Circle	DGS Ops Records Center	26,000	218,379	224,930	230,990	
11 N. Washington St. 4th Floor	HHS/grant funded		367,864	0	0	Grant Funds lost in FY13; funding restored to NDA
51 Monroe St. 3rd Floor	ERP Office	9,669	338,576	284,818	301,864	
8413 Ramsey	Driver's lounge and Fare Retail		122,032	0	0	
4901-43 Nicholson Ct	Transit Small Buses	25,000	896,316	931,810	979,436	
1110 Bonifant	SS Transit Center CIP Offices		47,463	0	0	
7676 New Hampshire Ave	HHS - Youth Opportunity Center	2,303	55,448	57,666	61,245	
Rockville Town Center Garage	Library parking	N/A	58,100	74,890	79,476	106 spaces at \$58.50
Rockville Town Center Garage	HHS Parking	N/A	0	0	21,700	30 spaces
11435 Grandview	Interim Fire Station		0	0	0	
Subtotal Chargebacks	FY14 based on 161,249sf	148,149	5,413,491	5,003,307	5,219,163	
TOTAL NET LEASES BUDGET			19,264,992	20,981,310	22,670,627	
				net change from FY15	1,689,317	net change in leases

Montgomery County, MD							
Restricted Donations Fund							
Balance Roll-Forward by Cost Center							
December 31, 2014							
CC	County Department	Name	6/30/2014 Balance	FY 15 Revenue	FY 15 Expenses	12/31/2014 Balance	Total By Department
95070	CCL	GermanTown Leadership Forum	20.18			20.18	CCL 20.18
95005	CEX	Contributions to RSVP	2,877.55		(285.00)	2,592.55	
95018	CEX	Community Service Fund	7,326.90	10,362.15	(348.11)	17,340.94	
95033	CEX	Chesapeake 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 34,861.35
95014	CFW	Contributions to Commission for Women	15,979.64			15,979.64	
95065	CFW	Women's Legislative Briefing	32,833.36	2,120.00	(400.00)	34,553.36	
95080	CFW	Immigrant Women Initiative	4,802.00			4,802.00	
95081	CFW	Technology and Girls	-			-	
95088	CFW	CFW Anniversary	7,756.56			7,756.56	CFW 63,091.56
95001	COR	Contributions to Detention Center	2,996.94			2,996.94	
95004	COR	Contributions to Pre-release Center	5,322.73			5,322.73	COR 8,319.67
95024	DED	MFD Business Conference	75.00			75.00	
95027	DED	DED Programs	3,606.15			3,606.15	
95030	DED	Agricultural Activities/Projects	7.68			7.68	
95058	DED	Rural Legacy - Monitoring	216,033.49			216,033.49	
95099	DED	Chungbuk	2,003,479.84		(2,003,479.84)	-	DED 219,722.32
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	3,528.30	445.00	(2,748.68)	1,224.62	
95016	FRS	Safety in Our Neighborhood	9,659.81		(695.00)	8,964.81	
95019	FRS	Cont to HAZ IND Res Team	2,600.00			2,600.00	
95020	FRS	Cont to Fire Res Honor Guard	5,980.04	25.00		6,005.04	
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	18,531.91	3,174.60		21,706.51	
95032	FRS	Fire/Rescue Volunteer Program	18.92			18.92	
95035	FRS	CRP Training Program	26,464.20	12,913.50	(13,533.21)	25,844.49	
95050	FRS	Child Passenger Safety Seat	29,166.85	5,133.00		34,299.85	
95054	FRS	MC US & R Task Force - Family Support	24,232.30			24,232.30	
95068	FRS	C-R-Screening Awareness	56,898.59			56,898.59	
95077	FRS	Public Safety Officers Memorial Fund	101,886.22	1,251.75	(1,182.64)	101,955.33	
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)	46,706.30		(8,684.41)	38,021.89	
95096	FRS	High School Cadet Fire Science (FRS)	2,511.63			2,511.63	
95101	FRS	CERT(FRS)	7,444.71		(1,355.00)	6,089.71	
95102	FRS	CERT (FRS)	-			-	
95105	FRS	EKG Transmission (FRS)	-		(3,027.05)	(3,027.05)	FRS 345,550.28
95100	HCA	DHCA Housing Fair	80,160.36	300.00	(1,820.00)	78,640.36	HCA 78,640.36
95006	HHS	Contributions to TESS	5,318.76			5,318.76	
95007	HHS	Contributions to Comm Crisis Center	9,011.76			9,011.76	
95008	HHS	VASAP	16,525.13			16,525.13	
95013	HHS	Addictions and Youth Treatment	51.10			51.10	
95017	HHS	Comm Action Agency Emerg Cont	3,253.90			3,253.90	
95021	HHS	Cont to Abused Persons Program	21,447.37		(2,271.90)	19,175.47	
95025	HHS	Immunization Program	6,708.15			6,708.15	
95031	HHS	HIV Client Services	39,842.64	2,000.00		41,842.64	
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	9,072.23	2,582.50	(250.00)	11,404.73	
95040	HHS	CWS Training Donations	9.35			9.35	
95041	HHS	Independent Living Donations	-			-	
95042	HHS	Silver Spring Help	8,336.20			8,336.20	
95043	HHS	Linkages to Learning	79,406.55	148,514.42	(91,561.73)	136,359.24	
95045	HHS	Family Self Sufficiency Program	379.14			379.14	
95047	HHS	Family Support Network	15,667.92	256.30		15,924.22	
95051	HHS	Victims Compensation	18,864.15			18,864.15	

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Montgomery County, MD							
Restricted Donations Fund							
Balance Roll-Forward by Cost Center							
December 31, 2014							
CC	County Department	Name	6/30/2014 Balance	FY 15 Revenue	FY 15 Expenses	12/31/2014 Balance	Total By Department
95053	HHS	Women's Cancer Control Program	10,769.68			10,769.68	
95055	HHS	Child Welfare - Silver Spring	298.30			298.30	
95056	HHS	Latino Health Initiative	6,807.45			6,807.45	
95057	HHS	Betty Ann Krahnke Center	125.71		(330.00)	(204.29)	
95059	HHS	Month of the Young Child	7,777.71			7,777.71	
95060	HHS	Child Care Celebration Event	2,047.40			2,047.40	
95069	HHS	Shaken Baby Program	73.38			73.38	
95071	HHS	Circuit Court Generous Juror Program	78,053.39	32,142.00	(9,343.42)	100,851.97	
95074	HHS	Commission on Aging - 30th (HHS)	-			-	
95075	HHS	CRF-Cancer Screening (HHS)	5,043.10	550.00		5,593.10	
95076	HHS	Early Childhood Services Program	53.32			53.32	
95087	HHS	Conservation Corps (HHS)	206.07			206.07	
95089	HHS	Germantown Health Center (HHS)	166.72			166.72	
95090	HHS	Dental Program (HHS)	4,222.30			4,222.30	
95091	HHS	African American Diabetes Health Program	703.07	670.00		1,373.07	
95095	HHS	African American Health Program (HHS)	1,781.91			1,781.91	
95104	HHS	Interagency Coalition on Adolescent Preg	488.49			488.49	
95111	HHS	Homeless Resources	(4,000.00)	7,500.00		3,500.00	
95015	HHS/POL	Hate/Violence Informat Fund	31,669.34			31,669.34	HHS 486,264.77
95061	HRC	Sensitivity Awareness - Human Rights	2,177.72		(637.56)	1,540.16	HRC 1,540.16
95003	LIB	Contributions to Public Libraries (LIB)	438,502.45	117,825.00	(126,810.27)	429,517.18	
95046	LIB	Book Sale Donations (LIB)	678.11			678.11	
95120	LIB	Gilchrist Center RDA (LIB)	1,531.14		(978.68)	552.46	LIB 430,747.75
95010	MCRSC	Wheaton Emergency Assistance Funds	40.90			40.90	MCRSC 40.90
95029	OCP	Consumer Affairs Settlement	24,715.95	2,540.00	(3,267.55)	23,988.40	OCP 23,988.40
95110	OHR	HR Special Events Revenue	(12,346.25)	8,700.00		(3,646.25)	OHR (3,646.25)
95012	POL	Underage Drinking Prevention	2,551.83			2,551.83	
95062	POL	Fraud - FED Eq. Sharing	61,397.84		(4,064.00)	57,333.84	
95063	POL	VICE - FED. Eq. Sharing	150,593.57			150,593.57	
95064	POL	Family Crimes - D.V. Equip.	1,933.13			1,933.13	
95066	POL	PSTA - Recycled Brass	40,612.44	7,674.28	(762.54)	47,524.18	
95067	POL	SID/Drug Enforcement Section	2,347.12			2,347.12	
95072	POL	SOD - Canine Unit	2,264.01			2,264.01	
95073	POL	Project Lifesaver (POL)	-			-	
95079	POL	Asian American Recruitment (POL)	2,523.51			2,523.51	
95082	POL	Senior Initiative Program (POL)	-			-	
95083	POL	Victim Assistance Emergency Fund (POL)	1,280.89			1,280.89	
95086	POL	Hate Tipster Education	9,500.00			9,500.00	
95097	POL	Traffic School Safety (POL)	-			-	
95125	POL	MCPD - Evidence Unit	60,755.73	1,332.76		62,088.49	
95130	POL	MCPD - Animal Shelter	2,195.16	7,876.84		10,072.00	POL 350,012.57
95044	PRO	Procurement Forum	3,253.75			3,253.75	PRO 3,253.75
95098	REC	Recreation Donations	6,825.24			6,825.24	
95107	REC	Silver Spring Swings (Recreation)	5,747.05		(24,332.01)	(18,584.96)	
95108	REC	Rock the School	-			-	
95150	REC	Fillmore RF (Recreation)	-		(14,998.99)	(14,998.99)	REC (26,758.71)
95011	SSRSC	Cont to Silver Spring Emerg Asst Loan	424.34			424.34	SSRSC 424.34
			\$ 4,073,984.74	\$ 375,889.10	\$ (2,317,167.59)	\$ 2,132,706.25	\$ 2,132,706.25
			= CAFR Exhibit B-6		(313,687.75)		

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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 FY13	Actual FY14	Estimated FY15	Target FY16	Target FY17
ERS - Rate of return - used to compare to the 7.5% Actuarial Assumed Return ¹	10.85%	8.80%	N/A	N/A	N/A
ERS - Return in excess of the total fund benchmark (passive indices)	2.37%	1.30%	2.00%	2.00%	2.00%
RSP & DCP - Percentage of funds offered that are ranked at or above over a market cycle	82%	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

¹ Estimated FY14 amount represents the return as of 12/31/13.

<i>FY16 Recommended Changes</i>	Expenditures	FTEs
FY15 Approved	0	0.00
FY16 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>FY16 Recommended Changes</i>	Expenditures	FTEs
FY15 Approved	823,698	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY15	-823,698	0.00
FY16 CE Recommended	0	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.

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MUNICIPAL TAX DUPLICATION - FY16 EXECUTIVE RECOMMENDED BUDGET			
Municipality	FY16 Property Tax Duplication	Additional County Grant	FY16 Total*
Brookeville	\$4,495	\$2,299	\$6,794
Chevy Chase, Sec. III	\$20,374	\$10,421	\$30,796
Chevy Chase View	\$27,308	\$13,967	\$41,275
Chevy Chase Village	\$66,507	\$34,017	\$100,524
Town of Chevy Chase	\$86,205	\$44,092	\$130,297
Drummond	\$3,052	\$1,561	\$4,613
Friendship Heights	\$54,665	\$27,960	\$82,625
Gaithersburg	\$773,060	\$395,407	\$1,168,467
Garrett Park	\$31,488	\$16,105	\$47,593
Glen Echo	\$13,736	\$7,026	\$20,762
Kensington	\$90,985	\$46,538	\$137,523
Laytonsville	\$8,595	\$4,396	\$12,991
Martin's Additions	\$17,752	\$9,080	\$26,832
North Chevy Chase	\$15,824	\$8,094	\$23,918
Oakmont	\$2,169	\$1,109	\$3,278
Poolesville	\$139,356	\$71,278	\$210,634
Rockville	\$1,400,393	\$716,278	\$2,116,671
Somerset	\$34,774	\$17,786	\$52,560
Takoma Park	\$2,324,632	\$1,189,011	\$3,513,643
Washington Grove	\$29,721	\$15,202	\$44,922
TOTAL	\$5,145,091	\$2,631,629	\$7,776,720

* This does not include the estimated Municipalities' Speed camera allocation of \$228,000.

FY16 Recommended Changes	Expenditures	FTEs
FY15 Approved	8,048,578	0.00
Decrease Cost: Speed Camera payments to municipalities	-43,858	0.00
FY16 CE Recommended	8,004,720	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.

The Department of Police will manage this account with the assistance of the County Attorney. All bills will be reviewed to determine the appropriateness of the medical expense reimbursement and to assess the responsible party for the medical expense.

FY16 Recommended Changes	Expenditures	FTEs
FY15 Approved	50,000	0.00
Decrease Cost: Medical Services	-30,000	0.00
FY16 CE Recommended	20,000	0.00

Public Technology, Inc.

Funds are budgeted each year to continue membership in Public Technology, Inc. (PTI) as the County's research and development link with the National Association of Counties. Annual dues cover research and development assistance for innovative projects; access to a computerized information-sharing network; and membership in the Urban Consortium. The County participates in, and

Office Of The County Executive

MEMORANDUM

Date May 25, 1973

To County Council
From James P. Gleason, County Executive
Subject: Montgomery County Municipal Revenue Program

Over the past year, I have explored with the Municipal Advisory Board possible inequities existing in the taxes paid by municipal and non-municipal County residents. We have concluded after careful analysis that municipal citizens pay twice for certain services - to the County and to their local jurisdiction - while receiving these services only from the municipality.

I am proposing, therefore, a new "Montgomery County Municipal Revenue Program" to overcome this inequity. Under this program, the County would return annually to each municipality an amount equal to the estimated duplicated taxes paid by its residents for eligible services. The approximate impact in FY 74 on municipalities would vary from a minimum of \$1,000 to a high of \$190,000-\$200,000 depending on final calculations using FY 73 data. The total cost to the County in FY 74 is estimated at \$260,000-\$300,000.

To establish this new initiative in intergovernmental relations, new legislation must be added to the Montgomery County Code. My proposed legislation, attached herewith, would establish the program; provide that the County, subject to budgetary constraints, shall reimburse municipalities for duplicated taxes paid by their residents; and set forth criteria for determining eligible services. No law exists at present to enable the County to begin such a program.

While I am not proposing this as emergency legislation, I urge the Council to expedite deliberations on this bill in order that once it becomes effective a supplemental appropriation, to be funded from unappropriated surplus earmarked by the Council, can be acted upon and payments can be made to the municipalities in the fall.

(8)

SUMMARY

MONTGOMERY COUNTY MUNICIPAL REVENUE PROGRAM

May 29, 1973

PROJECT BACKGROUND

- Have attempted to identify services for which municipal residents may be paying twice;
- Have focused on street-related services;
- Proposal ready for Council action.

PROPOSAL FOR FY 74:

- Grant to municipalities, whichever is greater:
 - \$1,000, or
 - Two-thirds the amount the municipality must raise from its own taxes to provide the eligible services.
- In future years, County will take over performance of services upon municipality's request by October 1 of preceding FY;
- Grant requires legislation and supplemental appropriation.

SCHEDULE

- May: submission of legislation to County Council.
- June - July: Council deliberations, enactment.
- August - September: submission of FY 73 data by municipalities.
- September: legislation effective.
- September: submission of supplemental appropriation request by County Executive.
- October: passage of supplemental appropriation and payments to municipalities.

FINAL REPORT ON THE MONTGOMERY COUNTY MUNICIPAL REVENUE PROGRAM

Prepared for Presentation at Meeting of
May 24, 1973 With Representatives of the Municipalities Advisory Board

Since the February meeting, the County staff, with the assistance of municipal officials, has refined its analysis of possible tax duplications existing between the County and municipalities. The results of that effort are shown on the attached pages. This report has been prepared to supply municipal representatives with the findings to date and to serve as a final proposal, outlined below, for removing the tax inequities found to exist.

Additional analysis has supported the initial conclusion that tax duplication was limited to the service areas of street maintenance, curb and gutter work, sidewalk repair, snow removal, street lighting, and traffic control. Municipal net expenditures for these services in FY 72, from local funds and after the deduction of applicable shared revenues, ranged from \$-0- to \$283,450, for a total of \$379,900. These net expenditures in many cases include provision of a service level comparable to that of the County, supplementary levels of service desired by municipal residents, and/or diseconomies related to the municipalities' smaller size. Consequently, further adjustments as described in Appendix B on Methodology, beyond the deduction of shared revenues, must be made to determine the extent of actual tax duplication.

Several methods of overcoming tax inequities have been explored. One of these is the assumption by the County of service currently performed by municipalities. Another is a direct grant from the County to municipalities in an amount calculated to remove the inequity. In the latter case, it should be pointed out that County legislation will be required, in addition to a budget appropriation, before such grants can be paid.

As a result of the County staff's analysis, the data presented in Appendix A illustrate the method of calculation and the impact on the municipalities. The amounts in the "Impact" columns assume a grant to each municipality of \$1,000 or two-thirds of net expenditures for street-related services, the two-thirds factor being used to recognize that any grant would be smaller than the net expenditures (except for the \$1,000 floor) because of municipal supplementary service or diseconomies.

The final proposal is as follows:

1. The County will assume at the beginning of the FY (July 1) the performance of any or all of the street-related services considered in this study upon request of the municipality provided the request is made in writing no later than the preceding October 1st; or
2. The County will provide a direct grant of the following amounts, whichever is greater:
 - a. \$1,000; or
 - b. the estimated tax overlap defined as two-thirds the amount which a municipality must raise from its own taxes to provide the eligible services.

Calculations of the direct grant for FY 74 will be made by the County based on FY 73 data supplied by the municipalities in a form and manner prescribed by the County.

In order for grants to be paid, legislation will be proposed to the County Council for enactment this summer. Subsequent to passage of the legislation, a supplemental appropriation will be recommended by the County Executive. The amount and timing of this supplemental will depend in part on timely receipt from the municipalities of data for year ending June 30, 1973. Assuming passage of the supplemental appropriation, payments would be made to the municipalities.

Appendix A
MONTGOMERY COUNTY MUNICIPAL REVENUE PROGRAM #1

Calculation of Overlap

Impact of County Grant Proposal (Illustr. only)

Municipality	Municipal Expenditures			Total Expend	Less: Shared Gas, Racing Rev.	Less: Shared Inc. Tax, Other Rev.	Est. Net Expend.	Amt. Tax Est. Overlap		Mun. Tax Rate Equiv.	
	Road-Ways	Signs, Traffic Devices	Street Lighting					Discon. Suppl. Serv. c/	Est. County Level of Serv. c/		Amount
Barnesville	167		1,021	1,188	(713)	(254)	221	74	147	1,000	15c
Brookeville	4,075		700	4,775	(482)	(4,186)	107	36	71	1,000	18c
Chevy Chase #3	5,746	173	1,657	7,576	(3,755)	(1,785)	2,036	678	1,356	1,360	2c
Chevy Chase #4	36,878	1,915	6,115	44,908	(10,025)	(13,872)	21,011	6,997	14,014	14,010	7c
Chevy Chase Village	6,640		10,119	16,759	(15,272)	(700)	787	262	525	1,000	4/10c
Martin's Add. Ch.Ch	6,616		2,189	8,805	(6,249)	(1,215)	1,341	447	894	1,000	1c
Vill of N. Ch. Ch.	7,639		1,411	9,050	(3,446)	(242)	5,361	1,786	3,575	3,580	9c
Galthersburg	87,748	2,503	15,152	105,403	(34,193)	(34,234)	36,976	12,313	24,663	24,660	2c
Garrett Park	9,789		2,120	11,909	(9,037)	(1,614)	1,258	419	839	1,000	2c
Glen Echo	485	499	1,702	2,686	(2,282)	(152)	252	84	168	1,000	7c
Kensington	73,792	400	11,731	85,923	(15,160)	(77,763)	b/ (7,000)	(2,331)	(4,669)	1,000	4/10c
Laytonsville	946		1,404	2,350	(1,160)	(1,253)	b/ (63)	(21)	(42)	1,000	6c
Oakmont	8		493	501	(299)	(485)	b/ (283)	(94)	(189)	1,000	10c
Poolesville	544		1,988	2,532	(1,613)	(860)	60	20	40	1,000	2c
Rockville	408,151	75,709	100,300	584,160	(194,860)	(105,850)	283,450	94,389	189,061	189,060	5c
Somerset	15,559		3,737	19,296	(4,948)	(4,476)	9,872	3,288	6,584	6,580	5c
Takoma Park	64,452	1,151	23,754	89,357	(59,121)	(5,516)	24,720	8,232	16,488	16,490	3c
Washington Grove	3,588		1,716	5,304	(5,353)	(159)	b/ (208)	(69)	(139)	1,000	2c
TOTAL	732,823	82,350	187,309	1,002,482	(367,968)	(254,616)	379,898	126,510	253,388	266,740	-

Median Grant \$1,000

Median Tax Rate Equivalent 3c

a/ Prepared by Montgomery County Budget and Research Section, February - May 1973. See Appendix on Methodology for explanation of calculations.

b/ Negative amount indicates no local tax funds required.

c/ See appendix on Methodology.

(P)

Appendix B

MONTGOMERY COUNTY MUNICIPAL REVENUE PROGRAM

METHODOLOGY AND GENERAL COMMENTS

In the Fall of 1972, County Executive James P. Gleason directed the Montgomery County Budget and Research Section to examine, with the assistance of the County's municipalities, local government services and fiscal burdens affecting residents of municipalities compared with County citizens living outside incorporated areas. This study originated in the growing concern on the part of the County Executive and municipal officials that municipal residents were suffering a tax inequity by being taxed twice, once by the County and again by their municipal government, but receiving services only once.

Drawing primarily on the FY 1972 State Fiscal Research Bureau reports and other supplementary information submitted by the municipalities, as well as on the assistance of the County Departments of Transportation and Finance, the Budget Office has attempted over the past several months to clarify both service and fiscal situations currently affecting municipal residents vis-a-vis their non-municipal counterparts. The examination has focused on four aspects: a) the determination of service areas where tax duplication may exist; b) the calculation of the estimated overlaps; c) the development of alternatives to overcome duplications and d) the fiscal impact, on both the County and the municipalities, of the various alternatives. The methodology and certain general comments on each of these aspects are outlined below in support of the data and conclusions shown in the preceding portions of this report.

Determination of Service Areas Where Tax Duplication Exists:

The examination of services centered on identifying those for which municipal residents were paying both to the County and to their local government but which were being provided only by the municipalities; i.e., those for which tax duplication existed. The following criteria were used:

1. Municipal "General Government" and "Miscellaneous" activities (the latter including insurances and miscellaneous items) were excluded on the grounds that these are a basic requirement for citizens wanting their own special local government.

2. Only municipal services which correspond to County General Fund - financed services were eligible for consideration since residents of incorporated areas neither receive services from, nor pay taxes to, special districts such as the Suburban District or in certain cases, the Recreation District.
3. Only municipal services which correspond to tax-supported County services were eligible since municipal residents' taxes are not used to finance self-supporting County activities such as protective inspections, animal control, and refuse collection.
4. Only levels of municipal service comparable to that provided by the County outside incorporated areas would be eligible. Expenditures for supplementary levels or for diseconomies related to the municipalities' smaller size were considered the responsibility of municipal residents. An example is the police service provided by several municipalities which was considered supplementary to that supplied by the County both inside and outside local boundaries.

These criteria were applied in the review of both municipal and County services in the search for possible tax overlaps. It should be noted here that the existence of similarly-named functions in both the County and a municipality does not necessarily mean that duplication exists or that municipal residents receive no benefit from the County service. Many County services, such as environmental protection, regardless of the location of specific projects, affect the general condition of the County and have "spill-over" benefits to incorporated areas. Consequently, they should be supported in part by County tax revenue from municipal residents.

Based on this analysis, tax duplication appeared to exist in the service areas of street maintenance, curb and gutter work, sidewalk maintenance and snow removal - all of which are included in the Roadways category in Appendix A of this report. In addition, traffic control and street lighting were involved.

Calculation of Estimated Tax Duplication or Overlap

Tax duplication was defined to mean that amount of local funds that municipalities must raise from their own resources to provide the County level of service within their boundaries. To reach this figure, total municipal expenditures for the services listed above were compiled. Certain deductions were then made. These deductions are based on the fact that because they are in existence, and perform certain services, municipalities are entitled by law to receive certain shared revenues which otherwise would go to the County.

These revenues include State-shared gasoline tax and motor vehicle registration revenue and State-shared racing revenue, both of which are ear-marked for use on street-related services. In addition, a portion of County-shared income taxes, traders' permit fees, admission/amusement taxes, and payments in-lieu-of bank shares taxes, all of which may be used as municipalities choose, are distributed to municipalities instead of to the County. The sharing of these revenues with municipalities reduces the funds that must be raised from local sources for street-related services, and in effect represents a return to municipalities of all or a portion of the County taxes their residents pay for the County level of those same services. Therefore, to derive the net expenditures for the services in question, applicable portions of ear-marked and other shared revenues were subtracted from total expenditures for those services. (In several cases, at least in FY 72, negative amounts resulted indicating that shared revenues more than covered municipal expenditures with no local funds required).

One other calculation must be made at this point to determine what portion of the net expenditures is due to diseconomies resulting from the municipalities' smaller size or to the provision of supplementary levels of service. This can be found by comparing the total expenditures of a municipality for the services in question with the estimated cost to the County of providing the County level of service within that municipality, finding the percentage that the difference represents of the municipality's total street expenditures, and multiplying that percentage times the net expenditures. This will determine that portion of the net expenditures attributable to diseconomies or supplementary service. The balance is the amount of overlap resulting from the provision by the municipality of the County's level of service within its own boundaries. It is this latter amount which represents the degree of tax inequity existing. (Note: If a municipality spends less than the estimated cost to the County of providing the service, the difference would result from the provision of a lower level of service or the same level more efficiently.)

The above calculations assume the availability of accurate, comparable data from the County and the municipalities. Experience has indicated that such information would be very difficult to come by. Therefore, a factor of two-thirds was applied against net expenditures to estimate the municipality's expenditures to provide the County level of service. The remaining one-third is assumed to represent that portion of net expenditures related to diseconomies of scale or supplemental levels of service. These calculations notwithstanding, a minimum grant of \$1,000 is proposed. This "floor" recognizes the efforts made by municipalities and the possibility that the fiscal data available, no matter how accurate, might not fully describe those efforts.

Development of Alternatives for Overcoming Existing Inequities

Several means were explored of reducing or eliminating tax duplications found to exist. One method would be the assumption by the County of services currently provided by municipalities. This would be beneficial to residents of incorporated areas in those cases where the County, due to economies of scale, could provide the service at lower cost. On the other hand, if municipal residents want a higher level of service than the County normally provides, they might want to continue supplying the service themselves. In addition, many of the same men and pieces of equipment are used by municipalities to provide services which the County provides via the Suburban District Fund, e.g., street cleaning and tree care. For municipalities to request these services from the County, they would need to pay the Suburban District tax (8¢ in FY 73).

An alternative to County assumption of municipal services is the payment of direct grants to municipalities in an amount calculated to overcome the tax inequities. The calculation of the inequities is discussed above; the amount of the grants would be the same unless adjusted by provision of a minimum or maximum limit.

Fiscal Impact of Grants

The fiscal impact on municipalities, both the dollar amount and the local tax rate equivalent, is shown on Appendix A for an illustrative proposal that would provide a \$1,000 floor payment or two-thirds the net expenditures made for streets.

The total impact on the County of the illustrative proposal would be approximately \$267,000.

Resolution No.: 13-650
Introduced: Sept. 10, 1996
Adopted: Sept. 10, 1996

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

Subject: County Reimbursements under the Montgomery County Municipal Revenue Program - Task Force Report and Recommendations

Background

1. Chapter 30A of the Montgomery County Code (1994) provides for a program which reimburses municipalities and special taxing districts for those public services provided by the municipalities which would otherwise be provided by the County.
2. Reimbursements under Chapter 30A have been made pursuant to a procedure established under Resolution 8-2222, dated October 17, 1978, which was revised and supplemented by Resolution 9-1752, dated April 27, 1982.
3. In March 1995 County Executive Douglas M. Duncan appointed County and municipal representatives to serve on the Montgomery County Task Force to Study the Municipal Tax Duplication Reimbursement Program. This Task Force was charged with reviewing the procedures and formulas used to determine the amount of the reimbursements and with making recommendations to improve these procedures and formulas.
4. The Task Force submitted its Final Report and recommendations, a copy of which is attached, to County Executive Douglas M. Duncan, on June 5, 1996.
5. The goals of the Task Force were to determine:
 - a. Whether the complex formulas used to calculate the reimbursements could be simplified;
 - b. Whether reimbursements could be made in a way that would provide greater

predictability to each municipality in planning the following year's budget;

- c. Whether a single reimbursement could be made.
6. The Task Force recommends that the following formulas be used to determine the reimbursements for the following services provided by the municipalities:
- a. **Transportation.** Reimbursements shall be a percentage of the County's actual, audited per mile or per item expenditure, multiplied by the number of miles or items in each municipality. The percentage reflects the percentage of the County expenditures that are paid for with property tax revenues.
 - b. **Park Maintenance.** Reimbursements will be based upon the same formula currently used.
 - c. **Code Enforcement.** Reimbursements will be based upon the net County property tax supported code enforcement expenditures per dwelling or per parcel.
 - d. **Other services.** Reimbursements will be based upon the net County property tax supported expenditures.

Action

The County Council for Montgomery County, Maryland, approves the following resolution:

1. The Final Report of the Task Force to Study the Municipal Tax Duplication Reimbursement Program is accepted and the recommendations, as outlined in the report, are accepted for funding within the Municipal Revenue Program
2. The recommendations contained in the Report will be implemented beginning in Fiscal Year 1997.
3. Reimbursement payments to municipalities will be made once a year, by October 1.
4. Reimbursements for Fiscal Year 1997 will be based upon Fiscal Year 1995 actual, audited expenditures from the County's comprehensive annual financial report. Thereafter annual reimbursements will continue to be based upon the actual audited expenditures using a similar two year interval.
5. Municipalities will not be required to submit their expenditures but will be required to provide annual certification of eligible services
6. The Task Force will meet annually to review the municipal revenue program.

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7. To the extent that the County Council is required to meet annually and discuss with each municipality the rate for assessments or the tax reimbursement program, the Council delegates this duty to the County Executive or his delegate, who should then report back to the County Council.

This is a correct copy of Council action.

/s/

Mary A. Edgar, CMC
Secretary of the Council

APPROVED:

/s/

Douglas M. Duncan
County Executive

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Officers

Councilmember 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

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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

October 23, 2013

The Honorable Nancy Navarro, President
Montgomery County Council
100 Maryland Avenue, Sixth Floor
Rockville, Maryland 20850

Dear President Navarro:

The Maryland Municipal League Montgomery Chapter (Chapter) is pleased to provide you with its unanimously approved response to the Office of Legislative Oversight's (OLO) Report on Municipal Tax Duplication and Revenue Sharing in Montgomery County, MD. The Chapter expresses its gratitude to you and your County Council colleagues for directing OLO to research this longstanding area of disagreement between the County and the municipalities, and to recommend possible solutions to this problem.

We are appreciative of the extensive research and thoughtfulness of the OLO staff, particularly Senior Legislative Analyst Sue Richards, in addressing the complex issue of municipal tax duplication. We also are thankful for the time invested by Ms. Richards and OLO Director Chris Cihlar in holding focus groups and meeting with us to receive input and gain a solid understanding of the municipal perspective on tax duplication matters.

While there is diversity in the size, scope of services, and characteristics of our individual communities, the Chapter reached consensus on a number of key points that emerged from its members' discussions on this important topic. The key themes that the Montgomery Chapter supports are outlined below and serve as our formal commentary on the OLO Report:

Please address correspondence to the MML Montgomery County Chapter in care of
Monica Sanchez, 31 South Summit Avenue, Gaithersburg, MD 20877

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I. Municipal Tax Duplication Formulas

The Montgomery Chapter supports the use of simplified and transparent formulas that accurately capture all costs associated with a service provided by the municipality, which would otherwise be provided by the County.

The OLO Report advocates an expansion in the use of unit cost factors for crossing guards, human relations, and library services that are reflective of the County's average costs for the purpose of bringing "uniformity, objectivity, and credibility" to the process. The Chapter agrees with these objectives but does not support a "one size fits all" payment methodology. The methodology used should be tailored to each specific service area to ensure that each municipality is appropriately and fairly reimbursed for the service provided.

The Chapter supports the use of an external reporting system as the basis for calculating the County per mile road maintenance costs. Further information and discussion are needed to determine if the Local Highway Finance Report is the best mechanism.

II. Basis of Reimbursement

The Chapter does not support a change in the County Code to reimburse municipalities based on the duplicative property tax. We strongly support the full cost of service methodology provided for in current County law. Under this system, municipalities are to be fairly reimbursed for services that would otherwise be provided by the County, with the reimbursement amount reflecting the savings realized by the County.

III. Method of Payment

The Chapter supports providing municipalities with the flexibility to choose between a tax rebate or a tax differential. This approach would give each municipality the discretion to choose the option which is most appropriate for its specific situation.

The Chapter opposes the concept of a one-time election. Each municipality should have the option to review and modify its method of payment on a periodic basis.

IV. Income Tax Revenue

The Chapter strongly believes it is inappropriate to link the State mandated income tax to the discussion and design of a municipal tax duplication program. There is no relationship between municipal tax duplication and the receipt of income tax revenues to which municipalities are entitled under State law. The two taxes are unrelated and are located in separate sections of State law. Municipalities have been receiving a share of the County income tax since 1937 and it was not until 1983 (forty six years later) that the General Assembly enacted a law requiring the County to provide a property tax set off for municipal property taxpayers if a municipality provides a service in lieu of a County service.

V. New Areas of Reimbursement

The Chapter is thankful to OLO and supports the Report recommendations that would:

- Provide reimbursement for land use and administrative hearings to seven municipalities that are currently not receiving a payment for these services; and
- Reinstigate a reimbursement for police services provided by Chevy Chase Village, Gaithersburg, and Rockville.

VI. Grant Program

The Chapter is grateful to OLO for its recommendation for a grant program that would promote shared service partnerships between the County and municipalities giving us an opportunity to collaborate with the County in furthering its service provision goals. The grant program should be subject to annual appropriation by the County Council and should not be artificially capped, thereby limiting the County Council's discretion in budgetary matters.

Additionally, we recognize that there are varying levels of income distribution throughout the County and appreciate that there may be a desire on the part of the County Council to address these differences. At the same time, the Chapter does not want opportunities for shared service partnerships and mutually aligned goals to be limited. The Chapter believes that all municipalities should be on an equal playing field with regard to eligibility for grant funding.

Should the County Council wish to address income disparity issues in the County, the Chapter believes that this should be addressed under a separate mechanism and not through the municipal tax duplication program, which has a different policy objective.

VII. Municipal Bridges

The replacement or reconstruction of municipal bridges was not addressed in the OLO report and remains an unresolved issue from the County Executive's Municipal Revenue Sharing Task Force. The Chapter requests further review of this matter by the County Council as it considers the future structure of the County's municipal tax duplication program.

Under the current program, the County reimburses municipalities for bridge maintenance costs as part of the road maintenance payment. The payment only addresses low cost, cosmetic issues, such as painting. This minimal level of funding has been insufficient to address the replacement or major rehabilitation of bridges.

The underlying principle of a municipal tax duplication program is whether the County has incurred savings as a result of a municipally-provided service. It is indisputable that the County receives a financial benefit because it does not have the responsibility for replacing or rehabilitating bridges located within the corporate boundaries of a municipality. Additionally, the Chapter notes that municipal bridges are an integral part of the County transportation network.

The Chapter requests that the issue of replacement or major rehabilitation of municipal bridges be considered by the County Council as it considers the issue of municipal tax duplication.

VIII. Park Maintenance Reimbursement

The Chapter appreciates OLO's recognition of the issues surrounding the current park maintenance reimbursement program. OLO recommended that the current program be revised by one of two options: (1) re-drawing the boundaries of the County's Metropolitan District to exclude those municipalities whose residents pay both Metropolitan District Park taxes and fund park maintenance through municipal property taxes, thereby eliminating any potential double taxation or (2) adopting the updated reimbursement methodology endorsed by the Municipal Revenue Sharing Task Force in its June 2012 report.

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The Honorable Nancy Navarro, President
October 23, 2013
Page Five

The Chapter has no position on the re-drawing of the Metropolitan District boundaries. As noted by OLO in its report, any re-drawing of the Metropolitan District boundaries may require State legislation. Each member of the Chapter could weigh in on this issue at the appropriate time should the County elect to pursue such legislation.

The Chapter fully supports the adoption of the methodology developed and endorsed by the Municipal Revenue Sharing Task Force in its 2012 report. Adoption and implementation of this updated methodology would make the reimbursement process more accurate, fair, and transparent.

As noted in the 2012 Task Force report, the review process at that time identified a number of municipalities that own and operate municipal parks but do not receive a tax duplication payment even though their residents pay the Park Tax. The Chapter urges the County Council to address this matter promptly so that these municipalities receive the reimbursement to which they are entitled.

Conclusion

The Montgomery Chapter views the OLO Report as a breakthrough and, as such, is an opportunity to reach a mutually agreeable solution on municipal tax duplication and revenue sharing. We look forward to the upcoming GO Committee meetings scheduled for October 28 and November 25, 2013, and request the opportunity to be actively engaged in those discussions.

As the leadership of the municipalities in Montgomery County, we the undersigned are committed to working in close partnership with you throughout the upcoming process and policy deliberations regarding this critically important issue.

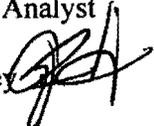
Sincerely,

Bridget Donnell Newton
President, Montgomery Chapter
Maryland Municipal League

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MEMORANDUM

December 5, 2014

TO: Jacob Sesker, Senior Legislative Analyst
FROM: Josh Hamlin, Legislative Attorney 
SUBJECT: Calculation of municipal reimbursement under the County Municipal Revenue Program

Question

You have asked whether the County reimbursement to municipalities under Chapter 30A, Montgomery County Municipal Revenue Program, may be calculated based on the County's actual, net, property tax¹ funded expenditures on an eligible service?

Background

The history and provisions of the State income tax distribution law, the State tax duplication law, and the County tax duplication law are discussed at some length in the memorandum dated August 30, 2002 from Associate County Attorney Betty N. Ferber to Robert K. Kendal, Director of the Office of Management and Budget (the "Ferber memorandum"). This memorandum will briefly summarize the provisions of these laws without exploring their history, except where the legislative history contributes to the resolution of the question.

State Law

There are two general provisions of State law pertinent to this discussion: income tax distribution and property tax duplication.² With regard to income tax, State law³ requires the State Comptroller to distribute to each municipal corporation the greater of 17% of the county income tax liability of the municipal corporation's residents or 0.37% of the Maryland taxable income of those residents. The State property tax duplication law⁴ was originally enacted in 1975 to address the tax inequity arising from municipal residents paying property tax to both the

¹ References to property tax include both real and personal property tax unless otherwise specified.

² For a full discussion of these provisions, see the above-referenced Ferber memorandum.

³ MD Tax-General Code, § 2-607.

⁴ MD Tax-Property Code, § 6-305 applies to several counties, including Montgomery County, and mandates a "tax setoff" in certain circumstances. Other counties are subject to the permissive provisions of § 6-306.

County and the municipality.⁵ It requires certain counties, Montgomery County included, to grant a tax setoff⁶ to a municipal corporation “if it can be demonstrated that a municipal corporation performs services or programs instead of similar county services or programs.” The operative provision of the law, for determining the county property tax rate in a municipality is as follows:

“in determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county shall consider:
(1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and
(2) the extent that the similar services and programs are funded by property tax revenues.”

County Law

The Montgomery County Municipal Revenue Program, Chapter 30A of the County Code (the “Program”), was enacted in 1973, and has largely remained unchanged since that time. The Program was established “to reimburse municipalities within the county for those public services provided by the municipalities which would otherwise be provided by the county government.” Section 30A-3 provides that “each participating municipality shall be reimbursed by an amount determined by the county executive to approximate the amount of municipal tax revenues required to fund the eligible services,” but limited to “the amount the county executive estimates the county would expend if it were providing the services.” Section 30A-4 then further subjects any reimbursements made under the Program to the limits of the funds appropriated by the County Council.

The Program has been implemented through a series of resolutions⁷ which have adopted recommendations of Task Forces established to consider the operation of the Program, and set forth the municipal expenditures to be reimbursed and the procedures for determining the amount of the reimbursement. In 1982, the Council adopted the second of these resolutions, Resolution 9-1752, which accepted and adopted the recommendations of the Task Force on County-Municipality Financial Relationships. One of the guiding principles followed by the 1982 Task Force in making its recommendations was that “the reimbursement is for *property tax duplication* and is, therefore, *limited to expenses financed with property tax revenues* paid by all County taxpayers.” (Emphasis supplied)

The most recent of the resolutions, Resolution 13-650, adopted in 1996, accepted the report and recommendations of the Montgomery County Task Force to Study the Municipal Tax

⁵ The County property tax is established in MD Tax-Property Code, § 6-302. The municipal corporation property tax is established in MD Tax-Property Code, § 6-303.

⁶ “Tax setoff” is defined § 6-305(a) as “(1) the difference between the general county property tax rate and the property tax rate that is set for assessments of property in a municipal corporation; or (2) a payment to a municipal corporation to aid the municipal corporation in funding services or programs that are similar to county services or programs.” The “reimbursement” referred to in County law is a tax setoff as so defined.

⁷ Resolution 8-2222 (1978), Resolution 9-1752 (1982), and Resolution 13-650 (1996).

Duplication Reimbursement Program. The 1996 Task Force report accepted via Resolution 13-650 included the following statement:

“The basis for the reimbursement program should be the amount the County would spend to provide a duplicated service rather than the amount spent by a municipality to provide the service. Therefore, *the rebate to the municipalities should be based on the County’s actual, net, property tax funded expenditures* for a given service. The reimbursement formula should not include services provided by a municipality but not provided by the County.” (Emphasis supplied)

Thus, since 1982, the Program has been implemented under the premise that the Program is a “property tax duplication” reimbursement program, and that only County property tax funded expenditures should be considered within its context.

Discussion

State law does not require any particular formula for a tax setoff, and specifically contemplates property tax funded services

As noted above, the State tax duplication law applicable to the County, MD Tax-Property Code § 6-305, requires the County to provide a tax setoff if a municipal corporation demonstrates that it performs certain services in lieu of similar services performed by the County. However, the State law does not provide a specific formula for the setoff beyond the mandatory consideration of the services provided by the municipality instead of similar county services and the extent that the similar services are funded by *property tax* revenues. By the express language of the State law, and further evidenced by its location in the Tax-Property Article, the State *mandate* is limited to County property tax funded services.

The limitation of the tax setoff requirement to property tax funded services is consistent with the generally accepted goal of the tax duplication law: relieving municipal taxpayers of the tax inequity created by paying the same tax, *i.e.*, property tax, while only receiving the service once. Property tax is the only tax that is paid to both the municipality and the County, and hence is the only tax *duplication*. This stands in stark contrast to the income tax which, by operation of State law, is already distributed directly to the municipality. Under MD Tax-General Code § 2-608, the County receives its income tax distribution only after various distributions are made, including the distribution to municipalities of the municipal share of the County’s income tax revenue, as described above. The fact that municipalities receive a share of the total County income tax revenue makes tax duplication in this area an impossibility. To include income tax funded County services in the tax setoff calculation would result in a different tax inequity: the municipalities essentially receiving double compensation for the provision of the portion of services funded by income tax revenues.⁸

⁸ It is worth noting that the Ferber memorandum, while expressing a view that “technically” the County’s cost for an eligible service may not be limited to the portion attributed to the property tax, references the real property transfer tax and fuel energy tax as examples of other County taxes imposed on municipal taxpayers. The omission of a reference the income tax evidences an understanding that, in any event, income tax funded services should *not* be included in the tax setoff calculation.

County law permits the exclusion of income tax and other non-property tax revenue sources

The County's enactment of Chapter 30A predates the State property tax duplication law, and does not specifically reference property tax at all. However, the legislative history indicates that the Program was, from the outset intended to be a property tax duplication program. Before a full discussion of this history, it is necessary to clarify that any reference to County expenditures is a reference to the *limitation* on the amount of the reimbursement, not the amount of the reimbursement. The amount of the reimbursement is "an amount determined by the county executive to approximate the amount of *municipal tax revenues* required to fund the eligible services." (Emphasis supplied) This distinction is important, because the discussion up to this point has been about how the amount is calculated, *not* on the limitation expressed in County law. The implementing resolutions each provide for a means of calculating the reimbursement, not limiting it.

If the reimbursement under Chapter 30A is to approximate the amount of municipal tax revenues required to fund the eligible services, then what are "municipal tax revenues?" The legislative history of the Bill that ultimately became Chapter 30A gives a clear indication that the term "municipal tax revenues" is synonymous with revenues that a municipality raises from *its own taxes*, and that are paid both to the County and the municipality, *i.e.*, property taxes. This understanding, and the intent of the law, is evident from the following references:

- Memorandum from County Executive James P. Gleason, dated May 25, 1973, which accompanied Bill 32-73: "We have concluded after careful analysis that municipal citizens pay twice for certain services – to the County and *to their local jurisdiction* – while receiving these services only from the municipality." The purpose of the program would be to "return annually to each municipality an amount equal to the estimated *duplicated* taxes paid by its residents for eligible services."⁹
- The proposal for FY 1974 was a grant in the amount of the greater of: (1) \$1,000; or (2) two-thirds of the amount the municipality *must raise from its own taxes* to provide the eligible services.¹⁰
- Repeated references to tax "duplication" or "overlap" throughout legislative history: Final report on the Montgomery County Municipal Revenue Program¹¹:
 - "The estimated overlap defined as two-thirds the amount which a municipality must raise from its own taxes to provide the eligible services."¹²
 - Chart showing the calculation of the "overlap," nets out "shared gas, racing revenue" and "shared income tax, other revenue."¹³
 - "... municipal residents were suffering a tax inequity by being *taxed twice*, once by the County and again by their municipal government, but receiving services only once."¹⁴

⁹ OLO Report, "Municipal Tax Duplication and Revenue Sharing in Montgomery County MD," Appendix ©119.

¹⁰ Id., ©120.

¹¹ Id., ©121-127.

¹² Id., ©122.

¹³ Id., ©123.

¹⁴ Id., ©124.

Not only is the intent that the Program be a property tax duplication program evident from the legislative history of the law's formative stages, but it is also consistent with the law's subsequent history. As noted above, the two most recent implementing resolutions, in 1982 and 1996, have reflected the view that the Program seeks to address the issue of double taxation within the context of property tax. The reimbursement of expenses financed with property tax revenues, based on the County's actual, net, property tax funded expenditures represents the Council's understanding of the intent of Chapter 30A. As expressed in the Ferber memorandum:

The actual formulas and procedures for making payments to municipalities in Montgomery County were not contained in Chapter 30A, but in Resolutions that the County Council approved since enactment of Chapter 30A, in 1978, 1982 and 1996. In each of these years the County Council has had an opportunity to revisit the legislation, and the formulas and procedures used to justify the payments to municipalities. By approving each Task Force's Report in these Resolutions, the County Council has in effect approved the methods used over the years for calculating the payments, and determined that those methods were consistent with Chapter 30A and its legislative intent.

Conclusion

In consideration of the legislative history of Chapter 30A and the implementing resolutions adopted by the County Council, and viewed in relation to the State law concerning income tax distribution and property tax duplication, the calculation of the reimbursement to municipalities based the County's actual, net, property tax funded expenditures for eligible services is proper and consistent with the law's intent.¹⁵

¹⁵ It is possible to reach a technical conclusion, as was expressed in the Ferber memorandum, that the *limitation* contained in the second sentence of §30A-3, "to the amount the county executive estimates the county would expend if it were providing the services," may not be limited to the portion attributed to the property tax, but the upper limit of the reimbursement is not the subject of this discussion.

General Fund Revenues in FY13

Unit of measure

Revenue	Amount	% of total
Property tax	1,036,526,750	37.2%
County Income Tax	1,317,533,090	47.3%
Real Property Transfer Tax	84,391,394	3.0%
Recordation Tax	57,635,661	2.1%
Energy Tax	223,948,716	8.0%
Hotel/Motel Tax	18,910,872	0.7%
Telephone Tax	45,696,525	1.6%
Other	3,178,502	0.1%
Total taxes	2,787,821,510	100.0%

Data is located on Schedule C-3 of the PSP Budget

Income Tax Revenue	Amount	% of total
Income tax to the County	1,317,533,090	97.2%
Income tax to the municipalities	37,642,038	2.8%
Total income taxes	1,355,175,128	48.6%

Income Tax Revenue Attributable to Municipal Taxpayers	Amount	% of total
Paid to municipalities	37,642,038	17.0%
Paid to county	183,781,715	83.0%
Total income tax revenue attributable to municipal taxpayers	221,423,753	100.0%

Income Tax Revenue to County	Amount	% of total
From non-municipal taxpayers	1,133,751,375	86.1%
From municipal taxpayers	183,781,715	13.9%
Total income tax revenue to County	1,317,533,090	100.0%

Montgomery County General Fund Tax-Supported Expenditures	Amount	% of total
General Government	(140,475,247)	13.8%
Public Safety	(338,449,159)	33.4%
Transportation	(58,922,461)	5.8%
Health and Human Services	(177,994,724)	17.5%
Libraries, Culture and Recreation	(30,879,652)	3.0%
Community Development and Housing	(13,874,693)	1.4%
Environment	(1,489,826)	0.1%
NDA's	(229,902,360)	22.7%
Utilities	(22,680,448)	2.2%
Total MCG General Fund	(1,014,668,570)	100%

Example: MCG Tax Supported General Fund

MCG Tax Supported General Fund

(1,014,668,570)

Revenue	Amount	% of total
Property tax	(377,259,129)	37.2%
County Income Tax	(479,535,512)	47.3%
Real Property Transfer Tax	(30,715,487)	3.0%
Recordation Tax	(20,977,345)	2.1%
Energy Tax	(81,509,423)	8.0%
Hotel/Motel Tax	(6,882,890)	0.7%
Telephone Tax	(16,631,921)	1.6%
Other	(1,156,862)	0.1%
Total taxes	(1,014,668,570)	100.0%

Total: Income tax funded portion	(479,535,512)	100.00%
From non-municipal taxpayers	(412,645,459)	86.1%
From municipal taxpayers	(66,890,053)	13.9%

Proportional expenditures for GF Tax Supported MCG	2013 Population	% of total	Proportional cost	Income tax cost	% of proportional cost
Municipal	168,157	16.7%	(169,824,258)	(66,890,053)	39.4%
Non-municipal	836,552	83.3%	(844,844,312)	(412,645,459)	48.8%
Total population	1,004,709	100.0%	(1,014,668,570)	(479,535,512)	47.3%

Per capita cost of GF Tax Supported MCG	2013 Population	Per capita cost	Inc. tax@47.3%	Actual Income Tax	on-Income Tax Fund	Total Per Capita Cost	Share
Municipal	168,157	(1,009.91)	(\$477.29)	(\$397.78)	(\$532.62)	(\$930.41)	(\$156,454,840)
Non-municipal	836,552	(1,009.91)	(\$477.29)	(\$493.27)	(\$532.62)	(\$1,025.89)	(\$858,213,730)
Total population	1,004,709	(1,009.91)	(\$477.29)	(\$477.29)	(\$532.62)	(\$1,009.91)	(\$1,014,668,570)

Subsidy	
Total Per Capita Cost to Municipal Residents	(930.41)
Total Per Capita Cost to Non-Municipal Residents	(1,025.89)
Total Per Capita Cost (Municipal and Non-Municipal)	(1,009.91)
Subsidy (Per Capita) to Municipal Taxpayers	(79.51)
Total MCG Tax Supported GF Subsidy to Municipal Taxpayers (Income Tax)	(13,369,417)
Subsidy as % of Service Cost	7.87%
Subsidy (Per Capita) from Non-Municipal Taxpayers	(15.98)

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MUNICIPAL TAX DUPLICATION - FY16 BUDGET

County Executive's Recommended
FY16

Council Staff's Recommendation
FY16

Municipality	Property Tax Duplication	Additional County Grant	Total Appropriation	Property Tax Duplication	Additional County Grant	Total Appropriation
Brookeville	\$4,495	\$2,299	\$6,794	\$6,025	\$769	\$6,794
Chevy Chase, Sec. III	\$20,374	\$10,421	\$30,796	\$24,644	\$6,152	\$30,796
Chevy Chase View	\$27,308	\$13,967	\$41,275	\$30,758	\$10,517	\$41,275
Chevy Chase Village	\$66,507	\$34,017	\$100,524	\$73,457	\$27,067	\$100,524
Town of Chevy Chase	\$86,205	\$44,092	\$130,297	\$0	\$0	\$0
Drummond	\$3,052	\$1,561	\$4,613	\$3,438	\$1,176	\$4,613
Friendship Heights	\$54,665	\$27,960	\$82,625	\$92,386	\$0	\$92,386
Gaithersburg	\$773,060	\$395,407	\$1,168,467	\$925,505	\$242,962	\$1,168,467
Garrett Park	\$31,488	\$16,105	\$47,593	\$36,123	\$11,471	\$47,593
Glen Echo	\$13,736	\$7,026	\$20,762	\$15,469	\$5,293	\$20,762
Kensington	\$90,985	\$46,538	\$137,523	\$132,849	\$4,674	\$137,523
Laytonsville	\$8,595	\$4,396	\$12,991	\$10,675	\$2,316	\$12,991
Martin's Additions	\$17,752	\$9,080	\$26,832	\$19,993	\$6,840	\$26,832
North Chevy Chase	\$15,824	\$8,094	\$23,918	\$17,822	\$6,097	\$23,918
Oakmont	\$2,169	\$1,109	\$3,278	\$2,443	\$835	\$3,278
Poolesville	\$139,356	\$71,278	\$210,634	\$156,956	\$53,678	\$210,634
Rockville	\$1,400,393	\$716,278	\$2,116,671	\$2,077,935	\$38,737	\$2,116,672
Somerset	\$34,774	\$17,786	\$52,560	\$43,640	\$8,920	\$52,560
Takoma Park*	\$2,324,632	\$1,189,011	\$3,513,643	\$887,210	\$2,626,433	\$3,513,643
Washington Grove	\$29,721	\$15,202	\$44,922	\$33,472	\$11,450	\$44,922
TOTAL	\$5,145,091	\$2,631,627	\$7,776,720	\$4,590,797	\$3,065,386	\$7,656,184

*Takoma Park Grants include \$2,181,750, pursuant to police MOU, in non-property tax funded savings

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FY16 Municipal Tax Duplication Payment Summary																	MT
Municipality	Transportation	Police	Crossing Guards	Board of Appeals	Hearing Examiner	Elderly Services	Park Maint.	Human Relations Com.	Animal Control	FY16 Maximum Reimbursable Expenditures	FY18 Recommended Payments (OMB)	FY18 Excl. Parks, Police	Tax Duplication FY18 Excl. Parks, Police 38.0%	Tax Duplication FY18 Parks	Tax Duplication FY18 Police	Tax Duplication FY18 Total	Total FY18 Tax Duplication & Grant (Council Staff)
Brookville	15,834									15,834	6,794	15,834	6,025	0		6,025	6,794
Chevy Chase, Sec. III	53,019						4,470			57,489	30,796	53,019	20,174	4,470		24,644	30,796
Chevy Chase View	80,836									80,836	41,275	80,836	30,758	0		30,758	41,275
Chevy Chase Village	193,055									193,055	100,524	193,055	73,457	0		73,457	100,524
Town of Chevy Chase	235,850			822	948		10,666			248,288	130,297	237,620	90,414	10,666		0	
Drummond	9,035									9,035	4,613	9,035	3,438	0		3,438	4,613
Friendship Heights	19,496					3,240	83,735			106,470	62,625	22,735	8,651	83,735		92,368	92,368
Gaithersburg	2,293,854					29,883			108,606	2,432,342	1,168,467	2,432,342	825,505	0		825,505	1,168,467
Garrett Park	94,935									94,935	47,593	94,935	36,123	0		36,123	47,593
Glen Echo	40,656									40,656	20,762	40,656	15,469	0		15,469	20,762
Kensington	235,991						43,055			279,046	137,523	235,991	89,794	43,055		132,849	137,523
Laytonville	28,055									28,055	12,991	28,055	10,675	0		10,675	12,991
Marlin's Additions	52,543									52,543	26,832	52,543	19,993	0		19,993	26,832
North Chevy Chase	46,837									46,837	23,918	46,837	17,822	0		17,822	23,918
Oakmont	6,419									6,419	3,278	6,419	2,443	0		2,443	3,278
Poolesville	412,500									412,500	210,634	412,500	156,956	0		156,956	210,634
Rockville	5,139,675					30,227		181,311	108,656	5,461,071	2,118,672	5,461,071	2,077,935	0		2,077,935	2,118,672
Somerset	114,691									114,691	52,560	114,691	43,640	0		43,640	52,560
Takoma Park	877,091	2,576,249	196,469				84,222			3,734,031	3,513,643	1,073,559	408,489	84,222	394,499	887,210	3,513,643
Washington Grove	87,968									87,968	44,922	87,968	33,472	0		33,472	44,922
TOTAL	10,038,339	2,576,249	196,469	822	948	63,349	226,148	181,311	218,463	13,902,098	7,776,720	10,699,701		226,148		4,590,798	7,656,184

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FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY15 Appropriation Transfers

BE Number	Received	Title	Amount
CCT VLD 07282014 BUDGET ES 2002132/1	7/29/2014	Executive Supplemental to load the new adult guardianship special project grant in accordance with the award letter.	48,400
CCT VLD 082614 160 OF10015/1002127	9/26/2014	BUDGET FREEZE TO LOAD THE ADULT DRUG COURT GRANT IN ACCORDANCE WITH THE AWARD	57,728
CCT VLD 102314 BUDGET FR 160 OF10015/	10/31/2014	BUDGET FREEZE TO LOAD THE ADULT DRUG COURT GRANT IN ACCORDANCE WITH THE AWARD LETTER.	34,742
DED GLB5 121014 ES ADJUST BUDGET T	12/18/2014	DWS received FY 15 WIA Adult allocation of \$1,070,221.	129,298
FIN TDH 011515 1002081 ADJUST BUDGET	1/15/2015	DWS received FY15 WIA Dislocated Worker allocation of \$895,136	158,506
FIN TDH 011515 1002103 ADJUST BUDGET	1/15/2015	DWS received FY15 WIA Adult Allocation of \$1,070,221 (for DED)	129,298
FIN TDH 011515 1002207 ADJUST BUDGET	1/15/2015	DWS received FY14 WIA DLW allocation of \$147,858 (for DED)	147,858
FIN TDH 011515 1002208 ADJUST BUDGET	1/15/2015	DWS received PY14 WIA Adult Allocation of \$81,530	81,530
FIN TDH 011515 102082 ADJUST BUDGET	1/15/2015	DWS received WOA Youth allocation of \$1,125,778 (for DED)	157,707
DGS MMC 070314 BUDGET ES 160	7/9/2014	Appropriate \$405,000 for year 2 budget for the Maryland Smart Energy Communities (MEA) Grant. Year 1 grant budget of \$625,000 was appropriated by the County Council via Resolution #17-1054 adopted 4/8/14. Year 2 funds will used for energy efficiency	405,000
DHS DAQ 021315 BUDGET ES 160 2002187	3/11/2015	Supplementals funds for FY13 TECC grant.	85,938
DHS DAQ 03102015 Budget-Freeze 160 2002	3/11/2015	Decreased award for FY14 Tactical Emergency Casualty Care	85,938
DHS DAQ 070314 BUDGET ES 160 2002113/	7/18/2014	FFY2014 EMPG Grant Funding	333,770
DHS DAQ 120114 Budget ES 160 2002191	1/8/2015	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE UASI COMPOSITE SKETCH SOFTWARE FOR NCR POLICE POLICE AGENCIES	60,000
DHS DAQ 120114 BUDGET ES 160 202185	1/8/2015	APPROPRIATE FUNDING FOR UASI MEDICAL CACHE FOR PHARMACEUTICALS AND MATERIALS	38,400

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY15 Appropriation Transfers

BE Number	Received	Title	Amount
DHS DAQ 120114 BUDGET ES 160 202187	1/8/2015	APPROPRIATE FUNDING FOR UASI GRANT TO EQUIPMENT TO LAW ENFORCEMENT AND FIRE/EMS EQUIPMENT CAPABILITY TO PROVIDE MEDICAL CARE TO THEMSELVES AND OTHERS IN UNUSUAL, EXTREME OR ACTIVE VIOLENT EVENTS	498,170
DHS DAQ 120114 BUDGET ES 160 202189	1/8/2015	APPROPRIATE FUNDING FOR UASI GRANT FOR EQUIPMENT TO LAW ENFORCEMENT AND FIRE/EMS EQUIPMENT THE EQUIPMENT ENHANCEMENTS INCLUDE COMMUNICATIONS AND SITUATIONAL AWARENESS HARDWARE	297,825
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	CONTINUATION FY14 SHSGP GRANT	357,198
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	Continuation of UASI efforts for the purchasing of dual radio headsets that will permit officers to monitor both Law Enforcement and Fire/EMS talks groups at the same time.	90,000
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	FUNDING FOR FFY14 UASI LinX MAINTENANCE CONTINUATION FUNDING	1,033,000
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	Continuation of UASI efforts for the purchasing of equipment to increase their capability to provide medical care to themselves and others in unusual, extreme, or active violent events	498,170
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	CONTINUATION OF UASI EFFORTS FOR THE PURPOSE OF EDUCATING THE PUBLIC AS WELL AS CONTINUATION OF UASI EFFORTS FOR THE PURPOSE OF EDUCATING THE PUBLIC AS WELL AS THROUGHTOUT THE COMMUNITIES.	286,200
DHS DAQ 12022014 BUDGET ES 160 20021	1/8/2015	Continuation of UASI efforts to provide the training and skill development on night vision goggles for many of the NCR's tactical officers.	75,417
DHS DAQ 12032014 BUDGET ES 160 20021	1/8/2015	THIS IS A CONTINUATION OF THE UASI RADIO CACHE TO PROVIDE FUNDING FOR CONTINUED MAINTENANCE AND TRAINING TO THE NCR	197,928
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	CONTINUATION OF THE UASI EFFORTS TO PROVIDE FUNDING TO SUPPORT PERSONNEL COST ASSOCIATED WITH THE EXERCISE AND TRAINING OFFICER FOR MONTGOMERY COUNTY	132,916

FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY15 Appropriation Transfers

BE Number	Received	Title	Amount
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	CONTINUATION OF THE UASI EFFORTS TO PROVIDE FUNDING TO SUPPORT PERSONNEL COST FOR A NIMS COMPLIANCE OFFICE FOR MONTGOMERY COUNTY	135,000
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	CONTINUATION OF THE UASI REGIONAL PLANNING GRANT	330,134
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI GRANT TO PROVIDE CONTRACTUAL AND CONSULTANT FOR SEVERAL WORKSHOPS & FUNCTIONAL EXERCISES.	183,000
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI FOR THE MEDICAL CACHE SUSTAINMENT	115,200
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	CONTINUATION OF UASI EFFORT FOR A CONTRACTOR TO WORK WITH NCR CORRECTIONAL FACILITIES TO COORDINATE LOGISTICAL PLANNING FOR POTENTIAL CORRECTIONAL FACILITY EVACUATION	175,000
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI EFFORT FOR THE LAW ENFORCEMENT CANINE ADVANCED TRAINING	113,700
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI EFFORT TO PROVIDE A SECONDARY COMMAND VEHICLE	670,000
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI EFFORT TO SUPPORT THE PURCHASE AND INSTALLATION OF A TRANSFER SWITCH FOR THE MID-COUNTY RECREATION CENTER	80,000
DHS DAQ 12032014 BUDGET ES 160 20022	1/8/2015	THIS IS A CONTINUATION OF THE UASI GRANT TO PROVIDE MOBILE NUCLEAR RADIATION DETECTION EQUIPMENT	60,000
FIN EG 082114 BUDGET FR 160 0F10001/10	8/28/2014	BUDGET FREEZE TO LOAD THE FAMILY LAW GRANT IN ACCORDANCE WITH THE AWARD LETTER.	137,270
FIN EG 091514 BUDGET ES 0F61908-10021	9/16/2014	BUDGET ONE TIME AUGMENTATION-2014-OPEI-P74-OPO-22135-4101	2,500
FRS JRC 012815 BUDGET ES 160 2002262	2/3/2015	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE FY15 MIEMSS ADVANCED LIFE SUPPORT EDUCATION	20,500

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FUTURE FEDERAL/STATE/OTHER GRANTS NDA

FY15 Appropriation Transfers

BE Number	Received	Title	Amount
FRS JRC 030615 BUDGET ES 160 2002294	3/12/2015	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE GRANTOR'S 50% MATCH OF THE FY15	14,149
FRS JRC 031115 BUDGET ES 160 2001843	3/12/2015	THIS BUDGET ENTRY IS TO APPROPRIATE AN ADDITIONAL \$4,653 THAT FEMA ADDED TO THIS GRANT'S BUDGET FOR OVERTIME COSTS FOR A TRAINING EXERCISE. THIS BUDGET ENTRY WILL INCREASE THE GRANT'S BUDGET IN ERP FROM \$1,167,154 TO \$1,171,807.	4,653
FRS JRC 100614 BUDGET ES 160 2002157	10/9/2014	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE GRANTOR'S 95% COST SHARE OF THE FY13 FEMA FIRE PREVENTION & SAFETY GRANT AWARD.	86,450
FRS JRC 120414 BUDGET ES 160 2001XXX	12/17/2014	THIS BUDGET ENTRY IS TO APPROPRIATE FUNDING FOR THE FY14 INSTALLMENT OF THE ANNUAL URBAN SEARCH AND RESCUE (US&R) PROGRAM (CONTINUATION GRANT).	1,208,131
HCA TJG 08272014 BUDGET ES 160 0F7702	9/2/2014	DHCA received a state-funded weatherization grant (SEIF) in the amount of \$12,250. This is an existing grant. This executive supplemental appropriates the award.	12,250
HCA TJG 08272014 BUDGET ES 160 0F7702	9/2/2014	DHCA received a state-funded weatherization grant (MEAP) in the amount of \$34,300. This is an existing grant. This executive supplemental appropriates the award.	34,300
FIN EG 112014 BUDEGET ACCOUNT RECL	2/12/2015	BUDGET ACCOUNT USED RECLASS	12,884
FIN EG 112014 BUDGET ACCT RECLASS 2	2/12/2015	TO RECLASS REVENUE ACCOUNT	108,984
HHS AFL 071814 BUDGET ES 160 0F62010	7/22/2014	This Executive Supplemental to the FY15 Rape Crisis Grant 0F62010/1002153 is necessary to bring the County's ERP systme into conforalty with the approved award.	14,008
HHS AFL 071814 BUDGET ES 160 0F62010	7/22/2014	The Executive Supplement to the FY15 Rape Crisis Grant 0F62010/1002153 is necessary to bring the County's ERP system into conformity with the approved budget.	
HHS AFL 102214 BUDGET ES 160 0F61506	11/26/2014	This budget entiry transaction to the ADAA Substance Abuse Prevention grant is necessary to bring the County's ERP system in to conformity with the approved award.	19,095

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FY15 Appropriation Transfers

BE Number	Received	Title	Amount
HHS AFL 102214 BUDGET ES 163 0F64044	11/26/2014	This budget entry transaction to ADAA State Treatment Grant is necessary to bring the County's ERP system in to conformity with the approved award.	389,147
HHS AFL 102214 BUDGET FR 163 2001431	1/27/2015	This budget entry transaction to FY15 Recovery Support Service Expansion Grant is necessary to bring the County's ERP system in to conformity with the approved award.	465,973
HHS CSH 011415 BUDGET ES 163 2002260	1/20/2015	This Executive Supplemental to the Tobacco Enforcement Program Grant, 2002260/1002301, is necessary to bring the County's ERP system into conformity with the approved award.	70,000
HHS CSH 011515 BUDGET ES 163 2000766	2/3/2015	The Executive Supplemental to the HHS PHEP Cities Readiness Grant, 2000766/1002163, is necessary to bring the County's ERP system into conformity with the award approval.	267,970
HHS CSH 020915 BUDGET FR 163 0F62014	3/2/2015	This Budget Freeze to the Tuberculosis Control Grant, 0F62014/1002128, is necessary to bring the County's ERP system into conformity with the approved budget.	56,290
HHS CSH 021815 BUDGET ES 163 0F62053	2/23/2015	This Budget Executive Supplemental to the PWC Grant, 0F62053/1002050 is necessary to bring the County's ERP system into conformity with the approved award.	10,500
HHS CSH 080614 BUDGET FR 160 2000764	8/12/2014	This Budget Freeze to the Emergency Preparedness Base Grant, 2000764/1002163	12,884
HHS CSH 082214 BUDGET ES 160 0F64049	9/2/2014	The Executive Supplemental to Children With Special Needs, 0F64049/1002055, is necessary to bring the County's ERP system into conformity with the approved award.	1,771
HHS CSH 082214 BUDGET ES 163 00F64073	9/5/2014	The Executive Supplemental to the Oral Cancer Prevention Grant, 0F64073/1002139 is necessary to bring the County's ERP system into Conformity with the approved	24,000
HHS CSH 100914 BUDGET ES 163 0F62087	10/31/2014	This Budget Executive Supplemental to the Administrative Care Coordination Grant, 0F62087/1002086 is necessary	130,000
HHS CSH 110714 BUDGET ES 163 0F62053	2/3/2015	This Budget Executive Supplemental to the PWC Grant, 0F62053/1002050 is necessary to bring the County's ERP system into conformity with the approved award.	2,700
HHS CSH 111214 BUDGET FR 163 2000611	11/22/2014	This budget freeze to the Ryan White Grant, Medical Transportation, 2000611/1001794	254

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BE Number	Received	Title	Amount
HHS CSH 111214 BUDGET FR 163 2000613	11/22/2014	This Budget Freeze to the Ryan White Grant, Emergency Assistance Utilities	8,553
HHS CSH 111214 BUDGET FR 163 2000617	11/22/2014	This Budget Freeze to the Ryan White Grant, Mental Health Services,	10,726
HHS CSH 111214 BUDGET FR 163 2000618	11/22/2014	This Budget Freeze to the Ryan White Grant, AIDS Pharmaceutical 2000618/1001794	43,958
HHS CSH 111214 BUDGET FR 163 2000619	11/22/2014	This Budget Freeze to the Ryan White Grant, Emergency Assistance Food Voucher,	2,994
HHS CSH 111214 BUDGET FR 163 2000620	11/22/2014	This Budget Freeze to the Ryan White Grant, Medical Nutrition, 2000620/1001794	9,153
HHS ENR 080714 Budget ES 160 0F61206 10	8/12/2014	FY14 CSBG Amendment, original Award 1001713 was \$438,115 plus \$14,221 for total of \$452,336.	14,221
HHS KW 091814 BUDGET ES 163 0F60032 1	11/26/2014	This Executive Supplemental to the CMH-Services GRANT, 0F60032/1002046 is necessary to bring the county's ERP system into conformity with the attached approved award letter.	290,862
HHS KW 091814 BUDGETFR 163 0F60032 1	11/22/2014	This Budget Freeze to the CMH-Services GRANT, 0F60032/1002046	29,000
HHS LES 070714 BUDGET ES 160 0F64169	7/9/2014	This Executive Supplemental to the FY15 Infants and Toddlers Grant, 0F64169/1002159, is necessary to bring the County's ERP system into conformity with the approved award.	1,450,000
HHS LY 092614 BUDGET FR 164 2000644 1	1/20/2015	To Freeze FY14 award (see related ES WebAdi to award 1002117)	211,538
HHS LY 121614 BUDGET ES 164 2000643 1	12/18/2014	To load based on FY14 revised NGA	1,149
HHS LY BUDGET ES 164 2000644 1002117	1/20/2015	To carryover prior year revenue to FY15 award	310,695
HHS RSB 102414 BUDGET FR 160 0F64169	11/22/2014	This freeze to the Infants and Toddlers Medicaid Revenue Grant, 0F64169/1002101,	308,373
HHS TAD 090214 BUDGET ES 160 2001651	9/4/2014	This Executive Supplemental to the FY15 Health Benefit Exchange Program, 2001651/1002167, is necessary to bring the County's ERP System into conformity with the approved award.	2,591,771
HHS TAD 090214 BUDGET ES 160 2002071	9/4/2014	This Executive Supplemental to the FY15 Health Benefit Exchange Program, 2002071/1002167, is necessary to bring the County's ERP System into conformity with the approved award.	1,381,915

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BE Number	Received	Title	Amount
HHS TAD 090314 BUDGET ES 160 2002150	9/12/2014	This Executive Supplemental to the FY15 The Kresge Foundation , 2002150/10022297, is necessary to bring the County's ERP System into conformity with the approved award.	25,000
HHS TM 080514 BUDGET ES 160 0F64145 1	8/13/2014	This EXECUTIVE SUPPLEMENTAL to the FY15 EARLY CHILDHOOD MENTAL HEALTH grant, 0F64145/1002059, is necessary to bring the County's ERP system into conformity with the approved award.	9,000
HHS TPP 030215 BUDGET ES 165 2000633	3/3/2015	This Exec Supplemnet to the HB669A is to align Budget load with DHR HB669 grant awrad for FY15 2nd and 3rd QTR Alloxxcation Distribution - CWS	60,000
HHS TPP 030215 BUDGET ES 165 2000636	3/3/2015	This Exec supplement to the HB669C is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - FIA.	548,228
HHS TPP 030215 BUDGET ES 165 2000638	3/3/2015	This Exec supplement to the HB669D is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - LGA.	23,002
HHS TPP 030215 BUDGET ES 165 2000639	3/3/2015	This Exec Supplement to the HB669E is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - FLEX.	206,607
HHS TPP 030215 BUDGET ES 165 2001087	3/3/2015	This Exec Supplemental to the HB669A is to align budget load with the DHR HB669 Grant Award for FY15 2nd & 3rd Quarter Allocation Distribution - CWS. This	24,832
HHS TPP 030215 BUDGET ES 165 2001088	3/3/2015	This Exec Supplement to the HB669A is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - CWS.	582,372
HHS TPP 030215 BUDGET ES 165 2001089	3/3/2015	This Exec Supplement to the HB669B is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - AS.	106,997
HHS TPP 030215 BUDGET ES 165 20010890	3/3/2015	This Exec Supplement to the HB669B is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - AS.	138,486
HHS TPP 030215 BUDGET ES 165 20010891	3/3/2015	This Exec Supplement to the HB669C is to align Budget load with DHR HB669 grant award for FY15 2nd ang 3rd QTR Allocation Distribution - FIA.	84,046

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BE Number	Received	Title	Amount
HHS TPP 030215 BUDGET ES 165 20010892	3/3/2015	This Exec Supplement to the HB669C is to align Budget load with DHR HB669 grant award for FY15 2nd and 3rd QTR Allocation Distribution - FIA.	688,735
HHS TPP 030215 BUDGET ES 165 2001094	3/3/2015	This Exec Supplement to the HB669D is to align Budget load with DHR HB669 grant award for FY15 2nd and 3rd QTR Allocation Distribution - LGA.	112,055
HHS TPP 030215 BUDGET FR 165 2000633	3/3/2015	This Freeze to the HB669A is to align Budget load with DHR HB669 Grant Award for FY15 2nd and 3rd Quarter Allocation Distribution - CWS	67,997
HHS TPP 090314 BUDGET ES 165 2000633	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - CWS	86,724
HHS TPP 090314 BUDGET ES 165 2000636	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - FIA	141,475
HHS TPP 090314 BUDGET ES 165 2000638	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - LGA	41,195
HHS TPP 090314 BUDGET FR 165 2000633	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - CWS	177,920
HHS TPP 090314 BUDGET FR 165 2000635	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - AS	76,994
HHS TPP 090314 BUDGET FR 165 2000636	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - FIA	191,348
HHS TPP 090314 BUDGET FR 165 2000638	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - LGA	17,038
HHS TPP 090314 BUDGET FR 165 2000639	10/31/2014	TO ALIGN BUDGET LOAD WITH DHR HB669 GRANT AWARD FOR FY15 Preliminary Distribution - Flex	29,437
POL SAO 072114 0F47075 1002212 BUDGE	7/22/2014	Load FY15 GOCCP FY15 GVRG 0F47075 1002212	65,000
POL SAO 073114 0F47014 1001930 ES BUD	8/5/2014	Load additional funding of \$10,000 from GAN	10,000
POL SAO 090614 ES BUDGET LOAD 20008	9/9/2014	Load original FY14 BJA Taser Budget	146,207
POL SAO 092314 ES BUDGET LOAD 20017	10/8/2014	Load original FY14 BJA DNA Backlog Award Budget	108,984

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BE Number	Received	Title	Amount
POL SAO 100314 ES BUDGET LOAD 20021	10/8/2014	Load original FY15 GOCCP Crime Laboratory Enhancement Award	8,498
POL SAO 101014 ES BUDGET LOAD 0f4701	10/31/2014	Load BUDGET FOR FY15 Commercial Vehicle Inspection Award	25,000
POL SAO 101014 ES BUDGET LOAD 20009	10/21/2014	Load BUDGET FOR FY15 SHA WASHINGTON METRO AWARD RENEWAL	232,600
SAO LJR 092414 BUDGET ES 160 2002153	10/9/2014	This Executive Supplemental is a new grant award for \$1764 to attend training.	1,764
SAO LJR 100614 BUDGET ES 160 0F11014	10/6/2014	The FY15 award amount increased \$2486 from the GY14 award. This Executive Supplemental increases the total award to \$22,986.	2,486
SAO LJR 100614 BUDGET ES 160 2001282	10/9/2014	The FY15 award amount was increased by \$1344 from the FY14 amount rolled over in PnG. This Executive Supplemental increases the award amount to the total of 38,314.	1,344
SHF MLW 120914 BUDGET ES 160 0F48009	12/10/2014	TO LOAD IN ORACLE FY15 US MARSHAL - JLEA-15-0128 (overtime)	28,000
SHF VMJ 072114 BUDGET ES 160 0F48013	7/21/2014	TO LOAD IN ORACLE THE FY15 DVUP AWARD - SHERIFF'S OFFICE	14,985
SHF VMJ 080114 BUDGET ES 160 2002125	8/1/2014	TO LOAD IN ORACLE THE FY15 BARM AWARD - SHERIFF'S OFFICE	14,343
SHF VMJ 081314 BUDGET FR 160 0F48009	8/13/2014	TO FREEZE APPROPRIATION FROM THE US MARSHALS GRANT - SHERIFF'S OFFICE	5,700
SHF VMJ 100614 BUDGET ES 160 0F48001	10/31/2014	TO LOAD IN ORACLE THE FY15 CHILD SUPPORT CHARGEBACKS - SHERIFF'S OFFICE	353
SHF VMJ 100614 BUDGET ES 160 0F48001	10/31/2014	TO LOAD IN ORACLE THE FY15 CHILD SUPPORT GRANT - SHERIFF'S OFFICE	18,952
SHF VMJ 102414 BUDGET ES 160 2000741	10/31/2014	TO LOAD IN ORACLE THE FY15 VAWA-2014-1019 STOP GRANT - SHERIFF'S OFFICE	42,500
SHF VMJ 102714 BUDGET ES 160 2001747	10/31/2014	TO LOAD IN ORACLE THE FY15 LAW ENFORCEMENT GRANT - SHERIFF'S OFFICE	20,000
Total			21,240,745
Balance in NDA - From \$20 Million appropriation			-1,240,745

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