



Finance

RECOMMENDED FY26 BUDGET

\$137,983,008

FULL TIME EQUIVALENTS

131.24

 MICHAEL COVEYOU, DIRECTOR

MISSION STATEMENT

The mission of the Department of Finance is to prudently manage financial operations, recommend and implement sound fiscal policies, safeguard public assets, and encourage a safe environment on public property.

BUDGET OVERVIEW

The total recommended FY26 Operating Budget for the Department of Finance is \$137,983,008, an increase of \$5,784,433 or 4.38 percent from the FY25 Approved Budget of \$132,198,575. Personnel Costs comprise 16.87 percent of the budget for 125 full-time position(s) and no part-time position(s), and a total of 131.24 FTEs. Total FTEs may include seasonal or temporary positions and may also reflect workforce charged to or from other departments or funds. Operating Expenses account for the remaining 83.13 percent of the FY26 budget.

The Finance operating budget is comprised of a General Fund component (the Director's Office and the Divisions of Fiscal Management, Treasury, Information Technology, and Controller) and the Division of Risk Management, which is funded by the Liability and Property Coverage Self-Insurance Fund. The total FY26 Operating Budget for the General Fund component is \$20,784,167 an increase of \$1,415,149 or 7.3 percent over the FY25 Approved Budget of \$19,369,018. Personnel Costs comprise approximately 83 percent of the General Fund budget for 117 full-time positions. A total of 100.87 FTEs includes these positions as well as any seasonal or temporary positions and positions charged to or from other departments or funds. Operating Expenses account for the remaining 17 percent of the budget.

The total FY26 Operating Budget for the Self-Insurance Fund component of Finance (Risk Management) is \$117,198,841, an increase of \$4,369,284 or 3.9 percent over the FY25 Approved Budget of \$112,829,557. Personnel Costs comprise approximately 5 percent of the Self-Insurance Fund budget for 11 full-time positions. A total of 33.37 FTEs includes these positions as well as any seasonal or temporary positions and positions charged to or from other departments or funds. Operating Expenses account for the remaining 95 percent of the budget.

COUNTY PRIORITY OUTCOMES

While this program area supports all seven of the County Executive's Priority Outcomes, the following are emphasized:

 **A Growing Economy**

INITIATIVES

- ★ Preliminary review to integrate artificial intelligence applications into the modeling of the tax revenue forecasts.
- ★ Transition point of sales and online payment systems from current vendor to JPMorgan Chase Merchant Services and Digital Bill Pay.
- ★ Upgrade the County's enterprise timekeeping and scheduling systems to the vendor's new software as a service platform before the vendor's end-of-life date for these products.
- ★ Upgrade the property tax billing system to the vendor's newer software as a service platform.
- ★ Launch an improved driver's license program to ensure compliance with County policies.

INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- ★ Replaced the Central Vendor Registration System with a new system built in-house that provides more functions and capabilities than the previous system.
- ★ Completed negotiations for a new contract for the claims administration services and broker services contract selected from a competitive request for proposal process.
- ★ Successfully executed a new contract for merchant card services selected from a competitive request for proposal process.
- ★ Develop an automated system for Debt Service budget preparation and publication integrating Debt Service estimates with actuals and linking those estimates to the Office of Management and Budgets budget preparation and publication system.

PROGRAM CONTACTS

Contact Jedediah Millard of the Department of Finance at 240-777-8855 or Abdul Rauf of the Office of Management and Budget at 240-777-2766 for more information regarding this department's operating budget.

PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable), with multi-program measures displayed at the front of this section and program-specific measures shown with the relevant program. The FY25 estimates reflect funding based on the FY25 Approved Budget. The FY26 and FY27 figures are performance targets based on the FY26 Recommended Budget and funding for comparable service levels in FY27.

PROGRAM DESCRIPTIONS

★ Controller

This program provides effective management and support to the operations of Accounts Payable and Receivable; General and Grant Accounting; Financial Analysis, Audit and Compliance; and Timekeeping and Payroll. This program, through its

operations, is responsible for overseeing expenditures and cash flow management; preparing timely and accurate annual financial statements and other standardized reports; complying with Federal, State, and County mandates; and developing standardized County policies and procedures.

The Accounts Payable (AP) section is responsible for timely and accurate payments to vendors for goods and services provided to the County; complying with County policies and procedures; and carrying out State and Federal reporting requirements.

The Accounts Receivable (AR) section is responsible for the timely receipt and accounting for monies due to the County from residents, businesses, and government agencies. In conjunction with the implementation of the Enterprise Resource Planning (ERP) system and associated best practices, it also provides services including invoicing/billing, collection, accounting, reconciliation, and reporting reconciliation of monies due.

The General and Grant Accounting sections are responsible for the analysis, interpretation, and presentation of the County's financial position and results of operations through timely, accurate, and professional financial reports. These reports provide public assurance as to the accountability and integrity of the use of Federal, State, County, and other outside resources; adherence to budgetary policies established by management; and compliance with Federal, State, and County mandates. The program prepares the Annual Comprehensive Financial Report, Debt Service Booklet, the Single Audit Report on Expenditures of Federal Awards, and the State Uniform Financial Report, as well as numerous other standardized and specialized reports. This program also provides high-quality, timely service to County departments through analysis and technical assistance and through preparation, review, and approval of financial transactions, including grants.

The Financial Analysis, Audit, and Compliance (FAAC) section is responsible for performing extensive financial analysis to improve financial reporting, coordinate controls and requirements over enhancements to functions in Oracle E-Business Suite financial modules, perform audits of financial transactions, and ensure compliance with department and Countywide policies.

The Timekeeping and Payroll section is responsible for managing and maintaining the County's payroll system and functions as prescribed by Federal, State, County laws, and local regulations. It provides timely and accurate payroll disbursements to County employees, accounts for payroll deductions, issues W-2 statements to account for pre-tax and post-tax benefits, maintains official payroll and leave records, and responds to internal and external inquiries. Timekeeping and Payroll proactively operates in conjunction with other County departments to maintain and develop efficient and effective improvements to personnel/payroll by providing timekeeping and creating reporting tools available within the Oracle Business Intelligence Tool (BI).

Program Performance Measures	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Procurement Card transactions processed	30,779	31,689	30,000	30,000	30,000
Vendor payments issued ¹	118,248	126,881	125,000	125,000	125,000
Journal entries prepared	1,500	1,580	1,600	1,600	1,600
Journal entries reviewed and posted	4,220	3,565	3,610	3,610	3,610
Grant reports produced	1,281	1,105	1,000	1,000	1,000
Paychecks and payroll advices issued for employees ²	303,359	300,802	301,000	302,000	303,000
Pension and long-term disability (LTD2) payroll payments processed ³	79,862	80,638	81,000	82,000	83,000
Procurement Card rebate revenue generated	\$741,563	\$749,297	\$750,000	\$750,000	\$750,000
Receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting ⁴	Received	Expected	Expected	Expected	Expected

Program Performance Measures	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Percent of non-compliant payments - Direct purchase orders created the same day as invoice date and duplicate dollars per total invoices	0.04%	0.04%	0.04%	0.04%	0.03%
Percent of payroll errors per sum of dollars under and overpaid	0.18%	0.21%	0.20%	0.20%	0.20%

¹ Vendor payments (checks, ACH's, wires, SUA) represent checks disbursed; each check may represent multiple invoice vouchers.

² Number of employees varies by month due to seasonal and temporary staff. Count reflects number of employees, not number of transactions (a person can have multiple transactions with one check).

³ Number of employees varies by month due to ERS retirements and long term disability payments.

⁴ The County has been awarded this certificate more times than any other county in the nation (FY23 = 54 times).

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	7,616,936	50.87
Re-align: Shift Position between Finance Programs	185,718	1.00
Increase Cost: UKG Contract - Ongoing Annual License and Maintenance Support	120,810	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	814,108	0.00
FY26 Recommended	8,737,572	51.87

Fiscal Management

This program provides effective management of County capital and operating fund; and the fiscal analysis and issue management associated with master plan development, economic development, and legislative issues. It is also responsible for issuing and managing the County's financial obligations to fund the Capital Improvements Program and manage cash flow; provide accurate revenue and economic forecasting and publishing reports on economic and revenue analysis on a quarterly basis for dissemination to the County Council, County Executive, and the public. One of the program's primary goals is to maintain the County's AAA General Obligation Bond debt rating and to actively invest the County's working capital to safely preserve principal, provide sufficient liquidity to meet cash flow requirements, and maximize investment returns while conforming to all State of Maryland laws and County statutes governing the investment of public funds.

Program objectives related to debt and cash management include: managing the timely and economic issuance of short and long-term financial obligations; developing and maintaining strong rating agency and investors relations; preparing accurate and timely financing documents, including the County's Annual Information Statement; ensuring strict compliance with disclosure requirements; coordinating bond counsel review; providing high-quality consulting services for County agencies, managers, staff, elected officials, and residents on issues related to debt and cash management; investing the County's working capital; and managing the County's relationship with the banking and investment community.

Program objectives related to policy and fiscal projects include the proactive development of intergovernmental policy alternatives and recommendations including: necessary local and State legislation and regulations; fiscal impact analysis for local and State legislation; fiscal impact analysis and effective management associated with the financing and implementation aspects of Master and Sector Plans; implementing and managing County initiatives such as the Public Election Fund and Commercial Property Assessed Clean Energy (C-PACE) programs; managing the administration of economic development initiatives that support growth and/or expansion of economic opportunities in the County; and high-quality financial consulting services for County agencies, managers, staff, elected officials, and residents.

Program Performance Measures	Actual	Actual	Estimated	Target	Target
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	FY23	FY24	FY25	FY26	FY27
Make Office Vacancies Extinct (MOVE) Program: Square feet of office space leased	55,521	78,905	80,188	82,000	83,116
Interest Rate Benchmarking - County General Obligation (GO) vs. Municipal Market Data Index (basis point spread)	0	3	0	0	0
Investment Return Benchmarking - County Return vs. S&P Local Government Investment Pool Index (basis point spread)	-4	10	10	10	10
Revenue Forecasting - Percent variance between actual revenue and projected revenue	5.11%	3.60%	0.00%	0.00%	0.00%
Investment Return - Rate of return on Montgomery County's investments ¹	3.43%	5.34%	4.30%	3.25%	3.00%
Bond Rating - Rating given to Montgomery County by Fitch, Moody's, and Standard and Poor's (Bond ratings are a measure of the quality and safety of a bond and are based on the issuer's financial condition)	AAA	AAA	AAA	AAA	AAA

¹ The Federal Reserve raised rates in FY23 into FY24 at the fastest pace since the 1980s. Investment return projections are based on Federal Funds Futures. Expectations are that the Federal Reserve has completed its latest tightening cycle and will begin to lower rates in FY25.

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	2,671,812	11.00
Re-align: Shift Position between Finance Programs	(185,718)	(1.00)
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	237,993	1.00
FY26 Recommended	2,724,087	11.00

Information Technology

This program provides planning, direction, and support for finance and core business systems, technology, and business processes to support the effective and efficient achievement of the department's mission. Activities are proactively coordinated with the Department of Technology and Enterprise Business Solutions, other County departments, vendors, and department staff to ensure consistency of department systems and financial controls with Countywide policies and standards and with appropriate financial control standards. Major programs that are supported include: Property Tax Billing and Collection; Time and Attendance; Electronic Payment Implementation and Compliance; joint ownership of the County's Enterprise Resource Planning system; software development of customized applications; robotic process automation; business process re-engineering; disaster recovery; Continuity of Operations Planning (COOP); and special projects.

Program Performance Measures	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Electronic payments (credit card and ACH) transactions processed by the County's credit card processor and bank (000's)	5,155	5,230	5,282	5,335	5,388
Workflows, tasks, and processes streamlined utilizing existing or new technologies	19	20	20	20	20

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	2,318,360	4.00
Increase Cost: Annual PCI and ACH Industry Compliance Audits	7,030	0.00
Increase Cost: Dunn and Bradstreet - Annual License Renewal	3,300	0.00
Decrease Cost: IT Financial Systems Applications - Ongoing Software Maintenance	(236,140)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	100,795	0.00
FY26 Recommended	2,193,345	4.00

Operations and Administration

This program includes operational support for the department as well as the administrative portions of the Director's Office, the Division of the Controller, the Treasury Division, and the Division of Risk Management. The program provides support for efficient, effective, and timely accomplishment of the department's mission, including budget development and oversight, personnel administration, strategic planning, and contract administration. The program provides high quality consulting services for County agencies, managers, staff, elected officials, and residents.

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	11,202,471	15.37
Increase Cost: Restore One-Time Lapse Increase	240,776	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	783,453	0.00
FY26 Recommended	12,226,700	15.37

Risk Management

The Montgomery County Self-Insurance Program, established under County Code Section 20-37, provides comprehensive property and casualty insurance for the County and participating agencies. The program pays all claims for Self Insured Workers' Compensation, General and Auto Liability, Auto Physical Damage, and Property matters. The program is funded through contributions from the agencies, which are based upon an annual actuarial analysis of their exposures and outstanding and projected future claims. The program provides accurate and timely insurance and risk management advice to County departments and participating agencies and reduces County and participating agency exposure to risk by: comparing the cost of commercially available coverage to evaluate the best method of funding exposure to loss; transferring contractual risk under indemnification/hold harmless agreements; and recommending and reviewing contractual insurance requirements for County agreements. The program also purchases commercial insurance policies. The program maintains a contract agreement with a third-party claims administrator to handle all claims submitted to the County and agencies - including Workers' Compensation, General Liability, Automobile Liability, Auto Physical Damage, and Property damage.

Program Performance Measures	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Computer based/onsite training classes provided by the Safety Section	2,361	5,926	3,000	3,000	3,000
Workers Compensation - Cost per \$100 of payroll	\$3.08	\$3.21	\$3.09	\$3.13	\$3.13
Workers Compensation - Number of Montgomery County Government cases resulting in lost work time	372	362	420	435	435

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	105,506,963	27.00
Increase Cost: Claims Expense Change	3,338,000	0.00
Increase Cost: Return of Contribution	545,983	0.00
Increase Cost: Commercial Insurance Premiums	504,848	0.00
Increase Cost: Legal Secretary II- Office of County Attorney/Self Insurance Fund	73,962	1.00
Increase Cost: Principal Administrative Aide- Office of County Attorney/Self Insurance Fund	67,774	1.00
Increase Cost: Other Insurance Costs	36,494	0.00
Increase Cost: Insurance Broker Services	10,667	0.00
Increase Cost: Rent	4,176	0.00

FY26 Recommended Changes	Expenditures	FTEs
Decrease Cost: Claims Service Contract Administrative Costs	(615,002)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(507,716)	(1.00)
FY26 Recommended	108,966,149	28.00

Treasury

This program is responsible for providing coordination and oversight of treasury operations and customer services through the cashiering function. All money received by the County directly through the Treasury cashiering operation, from other County agencies, or through the internet and bank lockbox operation is processed, administered, and recorded in a timely fashion in the County's accounting system. This program handles property, transfer and recordation, excise taxes, fines, and fees. It also offers specific employee services, such as the fare media pass. Functioning as a banking operation, the tellers are the primary provider of person-to-person contact with County residents.

Program Performance Measures	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Tax related number of service request tickets transferred from MC311 Call Center to Treasury	3,804	4,170	4,500	4,750	5,000
Property tax accounts billed	361,190	368,076	370,000	375,000	375,000
Transfer tax transactions processed ¹	12,749	18,211	20,000	22,500	25,000
Cashier transactions processed	40,686	40,126	42,500	45,000	47,500

¹ Transfer Tax transactions includes taxable and non-taxable transactions.

FY26 Recommended Changes	Expenditures	FTEs
FY25 Approved	2,882,033	21.00
Increase Cost: Tax Sale Advertisement	74,000	0.00
Decrease Cost: Change in Netgross Charges	(100,750)	0.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	279,872	0.00
FY26 Recommended	3,135,155	21.00

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	10,503,429	12,405,523	12,299,764	13,533,094	9.1 %
Employee Benefits	3,345,403	3,241,231	3,411,031	3,630,363	12.0 %
County General Fund Personnel Costs	13,848,832	15,646,754	15,710,795	17,163,457	9.7 %
Operating Expenses	4,266,625	3,722,264	5,726,452	3,620,710	-2.7 %
County General Fund Expenditures	18,115,457	19,369,018	21,437,247	20,784,167	7.3 %
PERSONNEL					
Full-Time	115	114	114	114	—

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
Part-Time	0	0	0	0	—
FTEs	99.92	97.87	97.87	97.87	—
REVENUES					
Other Charges/Fees	531,745	512,100	517,100	513,700	0.3 %
Other Fines/Forfeitures	5,083	0	0	0	—
Other Intergovernmental	476,128	457,440	457,440	469,910	2.7 %
Miscellaneous Revenues	756,982	730,000	730,000	730,000	—
County General Fund Revenues	1,769,938	1,699,540	1,704,540	1,713,610	0.8 %

SELF INSURANCE INTERNAL SERVICE FUND

EXPENDITURES

Salaries and Wages	3,903,713	4,493,381	4,292,990	4,854,915	8.1 %
Employee Benefits	952,430	1,094,259	1,050,848	1,264,742	15.6 %
Self Insurance Internal Service Fund Personnel Costs	4,856,143	5,587,640	5,343,838	6,119,657	9.5 %
Operating Expenses	87,515,641	107,241,917	107,241,917	111,079,184	3.6 %
Self Insurance Internal Service Fund Expenditures	92,371,784	112,829,557	112,585,755	117,198,841	3.9 %

PERSONNEL

Full-Time	11	11	11	11	—
Part-Time	0	0	0	0	—
FTEs	32.37	31.37	31.37	33.37	6.4 %

REVENUES

Self Insurance Revenues	93,220,729	92,796,252	92,796,252	92,796,252	—
Miscellaneous Revenues	7,382,913	1,500,000	1,500,000	2,000,000	33.3 %
Investment Income	16,029,957	12,598,640	12,598,640	12,248,780	-2.8 %
Self Insurance Internal Service Fund Revenues	116,633,599	106,894,892	106,894,892	107,045,032	0.1 %

GRANT FUND - MCG

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund - MCG Personnel Costs	0	0	0	0	—
Operating Expenses	(2,663,276)	0	0	0	—
Grant Fund - MCG Expenditures	(2,663,276)	0	0	0	—

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
Grant Fund - MCG Revenues	0	0	0	0	—

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
DEPARTMENT TOTALS					
Total Expenditures	107,823,965	132,198,575	134,023,002	137,983,008	4.4 %
Total Full-Time Positions	126	125	125	125	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	132.29	129.24	129.24	131.24	1.5 %
Total Revenues	118,403,537	108,594,432	108,599,432	108,758,642	0.2 %

FY26 RECOMMENDED CHANGES

	Expenditures	FTEs
COUNTY GENERAL FUND		
FY25 ORIGINAL APPROPRIATION	19,369,018	97.87
<u>Other Adjustments (with no service impacts)</u>		
Increase Cost: FY26 Compensation Adjustment	771,943	0.00
Increase Cost: Annualization of FY25 Compensation Increases	337,230	0.00
Increase Cost: Restore One-Time Lapse Increase [Operations and Administration]	240,776	0.00
Re-align: Shift Position between Finance Programs [Controller]	185,718	1.00
Increase Cost: Annualization of FY25 Personnel Costs	152,726	0.00
Increase Cost: UKG Contract - Ongoing Annual License and Maintenance Support [Controller]	120,810	0.00
Increase Cost: Tax Sale Advertisement [Treasury]	74,000	0.00
Increase Cost: Retirement Adjustment	53,353	0.00
Increase Cost: Annual PCI and ACH Industry Compliance Audits [Information Technology]	7,030	0.00
Increase Cost: Dunn and Bradstreet - Annual License Renewal [Information Technology]	3,300	0.00
Decrease Cost: Printing and Mail Adjustment	(9,129)	0.00
Decrease Cost: Change in Netgross Charges [Treasury]	(100,750)	0.00
Re-align: Shift Position between Finance Programs [Fiscal Management]	(185,718)	(1.00)
Decrease Cost: IT Financial Systems Applications - Ongoing Software Maintenance [Information Technology]	(236,140)	0.00
FY26 RECOMMENDED	20,784,167	97.87

SELF INSURANCE INTERNAL SERVICE FUND

FY25 ORIGINAL APPROPRIATION	112,829,557	31.37
<u>Other Adjustments (with no service impacts)</u>		
Increase Cost: Claims Expense Change [Risk Management]	3,338,000	0.00
Increase Cost: Return of Contribution [Risk Management]	545,983	0.00
Increase Cost: Commercial Insurance Premiums [Risk Management]	504,848	0.00
Increase Cost: FY26 Compensation Adjustment	228,689	0.00
Increase Cost: Annualization of FY25 Compensation Increases	113,440	0.00

FY26 RECOMMENDED CHANGES

	Expenditures	FTEs
Increase Cost: Legal Secretary II- Office of County Attorney/Self Insurance Fund [Risk Management]	73,962	1.00
Increase Cost: Principal Administrative Aide- Office of County Attorney/Self Insurance Fund [Risk Management]	67,774	1.00
Increase Cost: Other Insurance Costs [Risk Management]	36,494	0.00
Increase Cost: Annualization of FY25 Personnel Costs	30,903	0.00
Increase Cost: Retirement Adjustment	17,249	0.00
Increase Cost: Insurance Broker Services [Risk Management]	10,667	0.00
Increase Cost: Motor Pool Adjustment	9,805	0.00
Increase Cost: Rent [Risk Management]	4,176	0.00
Increase Cost: Printing and Mail Adjustment	2,296	0.00
Decrease Cost: Claims Service Contract Administrative Costs [Risk Management]	(615,002)	0.00
FY26 RECOMMENDED	117,198,841	33.37

PROGRAM SUMMARY

Program Name	FY25 APPR Expenditures	FY25 APPR FTEs	FY26 REC Expenditures	FY26 REC FTEs
Controller	7,616,936	50.87	8,737,572	51.87
Fiscal Management	2,671,812	11.00	2,724,087	11.00
Information Technology	2,318,360	4.00	2,193,345	4.00
Operations and Administration	11,202,471	15.37	12,226,700	15.37
Risk Management	105,506,963	27.00	108,966,149	28.00
Treasury	2,882,033	21.00	3,135,155	21.00
Total	132,198,575	129.24	137,983,008	131.24

CHARGES TO OTHER DEPARTMENTS

Charged Department	Charged Fund	FY25 Total\$	FY25 FTEs	FY26 Total\$	FY26 FTEs
COUNTY GENERAL FUND					
Human Resources	Employee Health Self Insurance	116,690	0.75	122,450	0.75
Human Resources	Retiree Health Benefits Trust Fund	48,610	0.30	51,000	0.30
General Services	Central Duplicating (Printing & Mail)	7,820	0.05	8,200	0.05
Transportation	Leaf Vacuuming	238,340	0.43	247,430	0.43
Parking District Services	Bethesda Parking	37,560	0.24	39,410	0.24
Parking District Services	Silver Spring Parking	42,540	0.27	44,630	0.27
Parking District Services	Wheaton Parking	14,310	0.09	15,020	0.09
Community Use of Public Facilities	Community Use of Public Facilities	57,700	0.37	60,550	0.37
Recreation	Recreation	50,810	0.33	53,330	0.33
Permitting Services	Permitting Services	15,240	0.10	16,000	0.10

CHARGES TO OTHER DEPARTMENTS

Charged Department	Charged Fund	FY25 Total\$	FY25 FTEs	FY26 Total\$	FY26 FTEs
Environmental Protection	Water Quality Protection	886,751	6.00	926,912	6.00
Recycling and Resource Management	Solid Waste Disposal	583,930	4.38	607,230	4.38
Recycling and Resource Management	Solid Waste Collection	224,780	0.64	233,690	0.64
Alcohol Beverage Services	Liquor	86,060	0.50	90,290	0.50
CIP	Capital Fund	0	0.00	0	0.00
Non-Departmental Accounts	Retirement Fund (ERS)	46,380	0.30	48,660	0.30
Non-Departmental Accounts	RSP-Disability Benefits (LTD2)	1,720	0.01	1,800	0.01
Economic Development Fund	Economic Development Fund	197,203	1.00	190,616	1.00
Total		2,656,444	15.76	2,757,218	15.76

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY26	FY27	FY28	FY29	FY30	FY31
COUNTY GENERAL FUND						
EXPENDITURES						
FY26 Recommended	20,784	20,784	20,784	20,784	20,784	20,784
No inflation or compensation change is included in outyear projections.						
Labor Contracts	0	51	51	51	51	51
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	20,784	20,835	20,835	20,835	20,835	20,835
SELF INSURANCE INTERNAL SERVICE FUND						
EXPENDITURES						
FY26 Recommended	117,199	117,199	117,199	117,199	117,199	117,199
No inflation or compensation change is included in outyear projections.						
Labor Contracts	0	30	30	30	30	30
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	117,199	117,229	117,229	117,229	117,229	117,229

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