

Non-Departmental Accounts

MISSION STATEMENT

Non-Departmental Accounts (NDAs) contain expenditure items essential to the operation of the County government which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency.

In FY13, 36 NDAs are funded. Four NDAs are not recommended for funding: the Board of Investment Trustees; Inauguration & Transition; Judges Retirement Contributions; and Restricted Donations.

BUDGET OVERVIEW

The total recommended FY13 Operating Budget for the Non-Departmental Accounts is \$259,457,742, an increase of \$47,276,032 or 22.3 percent from the FY12 Approved Budget of \$212,181,710.

PROGRAM CONTACTS

Contact Monica Zaleski of the Office of Management and Budget at 240.777.2781 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Arts and Humanities Council

This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCRC), the County's designated local arts and humanities agency. FY13 taxpayer support of the AHCRC includes general operating grants to arts and humanities organizations; program grants to agencies not receiving general operating support; project grants to individuals, scholars, groups, or small organizations; technical assistance and other support services for individuals and other organizations in the County; and operating expenses for AHCRC. The County's contribution is implemented by a contract between the Department of Recreation and AHCRC.

Since 1976, AHCRC has been the County's designated local arts agency. The AHCRC mission is to promote, support, and expand a vibrant arts and humanities presence woven into the fabric of our diverse and inclusive community. AHCRC provides leadership that sustains arts and humanities organizations, artists and scholars and inspires participation in our County's cultural assets. Through its programs and services, AHCRC provides the infrastructure and support necessary to maintain a robust creative community that includes over 350 cultural organizations and 1,200 artists and scholars. AHCRC annually distributes grants to organizations and individuals to help fund enriching cultural activities in our County (<http://demo.creativemoco.com/grants/grants-awarded>).

AHCRC is headquartered in Silver Spring, Maryland, and receives support from the Maryland State Arts Council, corporations, organizations and individuals.

Support for the American film Institute (AFI) shifts from the Arts and Humanities Council of Montgomery County Non-Departmental Account to the Department of Economic Development to reflect the contributions of AFI to the economic vitality of Silver Spring and the County.

Funding for maintenance of public art is allocated in the Department of Recreation.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	3,716,890	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY12	-430,190	0.00
FY13 CE Recommended	3,286,700	0.00

Board of Investment Trustees

The mission of the Board of Investment Trustees is to manage prudent investment programs for the members of the Employee Retirement Plans and the Retiree Health Benefits Trust and their beneficiaries. Expenditures associated with this program are funded

from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), Retiree Health Benefit Trust (RHBT), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. The Board of Investment Trustees manages the assets of the ERS and RHBT through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

In FY 13, the responsibility for the administration of the retirement plans will be centralized within one organization called Montgomery County Employee Retirement Plans. The new organization will oversee all facets of the retirement plans including investments, administration and accounting. The 7 full-time positions with the Board of Investment Trustees are charged to various retirement funds as are the 7 full-time positions transferred to the NDA from the Office of Human Resources to administer the plans; 0.7 FTEs are charged to the Compensation and Employee Benefits Adjustments NDA for deferred compensation management.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	0	0.00
FY13 CE Recommended	0	0.00

Boards, Committees, and Commissions

There are approximately 75 boards, committees, and commissions, created by law or resolution, which serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	22,950	0.00
FY13 CE Recommended	22,950	0.00

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four years, within six months after the Council assumes office, for the purpose of studying the Charter. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted no later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	1,150	0.00
Decrease Cost: Charter Review Commission - Biennial Workload Adjustment	-1,000	0.00
FY13 CE Recommended	150	0.00

Community Grants

This NDA provides one-time grants directly to organizations in the Community. A complete list of grantees is located within the FY13 Recommended Changes Table at the end of this section. Included in this NDA are:

- Community Grants: one-time grants to organizations that leverage Federal, State, and/or private funding or improve the quality of life for County residents. FY13 Community Grants are \$3,719,570;
- Community Service Grants: one-time grants for capital purchases that support health and human service activities. FY13 Community Service Grants are \$58,320.

Approved for Community Grants, but included as part of the Capital Budget within the Cost Sharing: MCG Project (CIP#720601) for a total of \$447,500 are listed as follows: ArtPrenuers, Inc. \$80,000; Live Garra Theatre, Inc. \$50,000; Muslim Community Center, Inc. \$70,000; Muslim Community Council, Inc. \$100,000; Potomac Community Resources, Inc. \$50,000; Sheppard Pratt Health Systems, Inc. \$50,000; and The Menare Foundation, Inc. \$47,500.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	4,469,000	0.00
Add: Community Grant: A Wider Circle, Inc. (operating support for Neighbor-to-Neighbor Program)	53,920	0.00
Add: Community Grant: Alliance for Workplace Excellence (expand the Diversity and Inclusion Initiative to continue the mission of educating and recognizing workplace excellence)	23,800	0.00
Add: Community Grant: Asian American LEAD: Leadership, Empowerment, and Development for Youth and Family (operating support for an afterschool Program at Newport Mill Middle School)	37,800	0.00
Add: Community Grant: Asian-American Homeownership Counseling, Inc. (Home Savers program to conduct foreclosure and eviction prevention services to low-income homeowners in condo communities)	40,000	0.00
Add: Community Grant: Bethesda Cares, Inc. (eviction prevention and utility assistance)	28,500	0.00
Add: Community Grant: Bethesda Green, Inc. (operating support)	15,810	0.00
Add: Community Grant: Bethesda Help (providing nutritionally well-balanced foods, delivered by our volunteers to needy households in our service area)	2,000	0.00
Add: Community Grant: Big Brothers Big Sisters of the National Capital Area (mentoring to Latino children to improve academics and life skills)	34,340	0.00
Add: Community Grant: Carribean Help Center, Inc. (operating support)	28,500	0.00
Add: Community Grant: CASA de Maryland, Inc. (linguistically and culturally appropriate case management for immigrant residents)	88,350	0.00
Add: Community Grant: CASA de Maryland, Inc. (Long Branch Economic Development Project)	92,500	0.00
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (full-time bilingual office manager)	44,180	0.00
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (Single Adult Transitional Shelter Services program workshops)	22,000	0.00
Add: Community Grant: Charles E. Smith Life Communities DBA Hebrew Home of Greater Washington (a comprehensive leadership development and skills training program)	25,000	0.00
Add: Community Grant: Circle of Rights, Inc. (training for County residents on increasingly threatening health issues in their community)	13,000	0.00
Add: Community Grant: CollegeTracks, Inc. (Access and Success program to encourage low-income students at Wheaton High School get to and through college)	49,920	0.00
Add: Community Grant: Columbia Lighthouse for the Blind, Inc. (Bridge to Work™, a workforce development training program tailored for visually impaired or blind veterans)	25,000	0.00
Add: Community Grant: Columbia Lighthouse for the Blind, Inc. (MC Deaf-Blind program, assist the deaf-blind population in remaining independent by providing Support Service Provider services)	23,750	0.00
Add: Community Grant: Community Bridges, Inc. (a leadership and life skills development and workforce and college preparedness program)	20,000	0.00
Add: Community Grant: Computer Learning and Resource Center, Inc. (operating support)	16,000	0.00
Add: Community Grant: Conflict Resolution Center of Montgomery County (full-time Facilitation and Outreach Coordinator)	22,000	0.00
Add: Community Grant: Crittenton Services of Greater Washington (program to expand career aspirations, improve school behavior, increase cultural competence of less affluent girls at two high schools)	25,000	0.00
Add: Community Grant: Cultural and Diversity Enrichment Services - USA, Inc. (programming for immigrant youth)	24,000	0.00
Add: Community Grant: Family Learning Solutions, Inc. (Family Learning Connections Program at Wheaton Community Center)	44,180	0.00
Add: Community Grant: Family Services, Inc. (BROTHERS program for African American youth)	30,920	0.00
Add: Community Grant: First African Methodist Episcopal Church of Gaithersburg, Incorporated (SHARE food program for low-income families)	6,410	0.00
Add: Community Grant: First Tee of Montgomery County, Inc. (girls golf initiative)	19,760	0.00
Add: Community Grant: Future Link, Inc. (workforce development and academic support to severely economically disadvantaged youth in the downcounty region)	20,000	0.00
Add: Community Grant: Gaithersburg HELP, Inc. (food items and diapers and baby formula for distribution at the pantry)	17,000	0.00
Add: Community Grant: Gandhi Brigade Incorporated (operating support)	25,000	0.00
Add: Community Grant: GapBuster, Inc. (provide alternative afterschool and weekend programming)	92,770	0.00
Add: Community Grant: GreenWheaton, Inc. (operating support)	15,000	0.00
Add: Community Grant: Habitat for Humanity of Montgomery County, Maryland, Inc. (volunteer registration and tracking software)	6,000	0.00
Add: Community Grant: Heritage Tourism Alliance of Montgomery County (match for state MHAA funding)	51,000	0.00
Add: Community Grant: Home Care Partners, Inc. (home care aide services to clients who cannot afford the full cost of care)	8,000	0.00
Add: Community Grant: IMPACT Silver Spring, Inc. (establishing accessible recreation opportunities for youth and establishing a basis for a new safety net in East County)	18,000	0.00
Add: Community Grant: IMPACT Silver Spring, Inc. (Long Branch Athletic Association programming)	45,000	0.00
Add: Community Grant: IMPACT Silver Spring, Inc. (Neighborhood Opportunity Network Initiative)	222,640	0.00
Add: Community Grant: Interfaith Works, Inc. (Emergency Support program)	15,000	0.00
Add: Community Grant: Interfaith Works, Inc. (Project LEAD's vocational service activities)	29,400	0.00
Add: Community Grant: Ivymount School, Inc. (Project Search)	40,000	0.00
Add: Community Grant: Jewish Community Center of Greater Washington, Inc. (camp for children with special needs)	25,000	0.00

	Expenditures	FTEs
Add: Community Grant: Jewish Community Center of Greater Washington, Inc. (Senior Nutrition Program)	29,750	0.00
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (50+ Employment Expo)	75,000	0.00
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (Career Gateway!, a 30-hour employment training course for seniors)	36,760	0.00
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (Intergenerational Bridges Program)	10,000	0.00
Add: Community Grant: Jewish Foundation for Group Homes, Inc. (replace/purchase four chair-lifts ensuring mobility-impaired residents the ability to safely navigate their respective homes)	24,000	0.00
Add: Community Grant: Jewish Social Service Agency (Career Coach for chronically unemployed clients to receive job skills and social networking skills)	40,000	0.00
Add: Community Grant: Jewish Social Service Agency (part-time job development specialist and a part-time case manager to serve unemployed residents)	64,130	0.00
Add: Community Grant: Jim and Carol Trawick Foundation (grant match for Team of Stars program)	30,000	0.00
Add: Community Grant: Korean Community Service Center of Greater Washington, Inc. (Keystones Domestic Violence Program)	47,500	0.00
Add: Community Grant: Korean Community Service Center of Greater Washington, Inc. (Korean Family Self Sufficiency Project)	22,090	0.00
Add: Community Grant: Latin American Youth Center, Inc. (a workforce readiness program, in partnership with Holy Cross Hospital, for six out-of-school youth ages 16-21)	5,000	0.00
Add: Community Grant: Latino Economic Development Corporation of Washington, DC (small business development, micro lending, and foreclosure intervention services to low-income communities)	166,560	0.00
Add: Community Grant: Liberty's Promise, Inc. (professional internships and a program of civic engagement to 170 low-income immigrant youth in Montgomery County)	55,470	0.00
Add: Community Grant: Lt. Joseph P. Kennedy Institute, Inc. (Community Companions Program)	96,300	0.00
Add: Community Grant: Manna Food Center, Inc. (operating support for Farm to Food Bank Program that provides clients with nutritious local produce)	32,400	0.00
Add: Community Grant: Maryland/Israel Development Center (promoting economic development and job creation between Montgomery County and Israel)	25,000	0.00
Add: Community Grant: Mental Health Association of Montgomery County, Inc. (match for Robert Wood Johnson grant supporting the Troops and Families Care Project)	75,000	0.00
Add: Community Grant: Mobile Medical Care, Inc. (equipping the clinic with computers to record patient health information and utilize better electronic health records system)	6,000	0.00
Add: Community Grant: Montgomery Countryside Alliance (providing essential connections between existing resources connecting farmers with land and labor as well as support the Food Council)	5,000	0.00
Add: Community Grant: Montgomery County Coalition for the Homeless (psychiatric services for mentally ill clients and a case manager to help coordinate behavioral health and medical care)	86,260	0.00
Add: Community Grant: Montgomery County Collaboration Council for Children, Youth and Families, Inc. (Excel Beyond the Bell)	95,000	0.00
Add: Community Grant: Montgomery County Collaboration Council for Children, Youth and Families, Inc. (infoMONTGOMERY)	93,660	0.00
Add: Community Grant: Montgomery County Family Justice Center Foundation, Inc. (operating support)	20,000	0.00
Add: Community Grant: Montgomery County Muslim Foundation (operating support)	73,500	0.00
Add: Community Grant: Montgomery Hospice, Inc. (operating support)	20,000	0.00
Add: Community Grant: Montgomery County Renters Alliance, Inc. (operating support)	40,000	0.00
Add: Community Grant: MoverMoms Inc. (operating support)	15,000	0.00
Add: Community Grant: MoverMoms Inc. (van purchase to expand programming)	15,000	0.00
Add: Community Grant: Muslim Community Center, Inc. DBA MCC Medical Clinic (operating support for a domestic violence program in the community)	25,000	0.00
Add: Community Grant: NAMI Montgomery County (MD), Inc. (services for residents with persistent mental illness and their families)	20,000	0.00
Add: Community Grant: National Fatherhood Initiative (InsideOut Dad™ program for 400 fathers in the Montgomery County Correctional Facility)	15,000	0.00
Add: Community Grant: Ninos Unidos de Montgomery County, Inc. (Homework Club 118 at Plum Gar Community Center)	20,000	0.00
Add: Community Grant: Passion for Learning, Inc. (afterschool academic enrichment programs for at-risk students)	22,090	0.00
Add: Community Grant: Rebuilding Together Montgomery County, Inc. (operating support)	30,920	0.00
Add: Community Grant: Red Wiggler Community Foundation, Inc. (technology and equipment updates)	10,000	0.00
Add: Community Grant: Reginald S. Lourie Center for Infants and Young Children, Inc. (purchase of audio-video equipment)	25,000	0.00
Add: Community Grant: Rockville Economic Development, Inc. (providing a sustained continuum of support to help women create jobs through business ownership)	15,000	0.00
Add: Community Grant: Rosemary Academic Arts and Athletics Community, Inc. (out-of-school time activities for Rosemary Hills/Lyttonsville neighborhood)	22,000	0.00
Add: Community Grant: Safe Silver Spring, Inc. (space needs and availability for minority teen programs in downtown Silver Spring)	25,000	0.00
Add: Community Grant: Silver Spring Heritage Inc. (heritage trail signage for Silver Spring's central business district)	6,500	0.00

	Expenditures	FTEs
Add: Community Grant: Silver Spring Town Center, Inc. (operating support for community arts performances and community outreach efforts)	12,500	0.00
Add: Community Grant: Spanish Catholic Center, Inc. (Employment Referral Program providing job counseling, job referrals, and job readiness workshops)	20,000	0.00
Add: Community Grant: St. Ann's Infant and Maternity Home (operating support)	20,000	0.00
Add: Community Grant: St. Camillus Catholic Church (fresh produce and culturally appropriate food for the food bank)	10,000	0.00
Add: Community Grant: Sunflower Bakery (employment services to our jobseekers with disabilities, outreach to and raising awareness of potential employers)	23,400	0.00
Add: Community Grant: The CareerCatchers, Inc. (Employment Program for Victims of domestic violence with and through the Montgomery County Family Justice Center.)	15,000	0.00
Add: Community Grant: The Community Foundation for the National Capital Region (FIRM Leadership Institute, a program of Nonprofit Montgomery in partnership with the Community Foundation and HHS)	116,620	0.00
Add: Community Grant: The Community Foundation for the National Capital Region (staff to coordinate activities and provide administrative support as well as manage volunteers, members, and capacity partner)	25,000	0.00
Add: Community Grant: The George B. Thomas, Sr. Learning Academy, Inc. (Director of Development position for one year who would be responsible for implementing a comprehensive development plan)	70,000	0.00
Add: Community Grant: The Greater Washington Jewish Coalition Against Domestic Abuse, Inc. (clinician to work with teens in order to prevent and clinically respond to teen dating abuse)	35,630	0.00
Add: Community Grant: The Jewish Federation of Greater Washington (partial funding for driver training and transportation routing software)	25,000	0.00
Add: Community Grant: The Menare Foundation, Inc. (operating support due to revenue loss during renovations of Button Farm)	21,800	0.00
Add: Community Grant: The Nonprofit Roundtable of Greater Washington (operating support)	25,000	0.00
Add: Community Grant: The Nonprofit Village Center, Inc. (operating support)	100,000	0.00
Add: Community Grant: The Treatment and Learning Center (afterschool arts program for middle and high school students with disabilities in coordination with ArtStream)	9,780	0.00
Add: Community Grant: Upper Montgomery Assistance Network, Inc. (eviction prevention and utility assistance)	7,500	0.00
Add: Community Grant: Washington Revels, Inc. (Civil War Sesquicentennial Festival in Montgomery County commemorating lead-up to the 150th anniversary of the Battle of Gettysburg)	10,000	0.00
Add: Community Grant: Washington Youth Foundation (parent education program)	20,000	0.00
Add: Community Grant: Washington-McLaughlin Christian School, Inc. (roof replacement)	25,000	0.00
Add: Community Grant: Women Who Care Ministries, Inc. (operating support)	100,000	0.00
Add: Community Service Grant: Family Services, Inc. (primary equipment to outfit culinary arts job training program)	10,000	0.00
Add: Community Service Grant: Gandhi Brigade Incorporated (computers and video editing software for media production skills training)	10,000	0.00
Add: Community Service Grant: Identity, Inc. (computers and printers for computer labs to support GED preparation and Workforce Development programs)	5,000	0.00
Add: Community Service Grant: Independence Now, Inc. (Maryland Youth Leadership Forum equipment)	3,450	0.00
Add: Community Service Grant: Jewish Foundation for Group Homes, Inc. (renovations to Meaningful Opportunities for Successful Transitions (MOST) Activity Center)	6,000	0.00
Add: Community Service Grant: Legal Aid Bureau, Inc. (manual for transitioning youth)	7,870	0.00
Add: Community Service Grant: Planned Parenthood of Metropolitan Washington, DC (computer stations)	9,120	0.00
Add: Community Service Grant: Potomac Community Resources, Inc. ("Communication Counts" program materials)	2,190	0.00
Add: Community Service Grant: The National Center for Children and Families, Inc (kitchen renovations in Greentree Adolescent Program dormitories)	3,480	0.00
Add: Community Service Grant: YMCA of Metropolitan Washington (YMCA Youth & Family Services) (outside lighting at Youth & Family Services' Forest Glen site)	1,210	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY12	-4,469,000	0.00
FY13 CE Recommended	3,777,890	0.00

Compensation and Employee Benefits Adjustments

This NDA contains a General Fund and a non-tax appropriation, and provides funding for certain personnel costs related to adjustments in employee and retiree benefits, pay-for-performance awards for employees in the Management Leadership Service and non-represented employees, deferred compensation management, and unemployment insurance.

Non-Qualified Retirement Plan: This provides funding for that portion of a retiree's benefit payment that exceeds the Internal Revenue Code's §415 limits on payments from a qualified retirement plan. Payment of these benefits from the County's Employees' Retirement System (ERS) would jeopardize the qualified nature of the County's ERS. The amount in this NDA will vary based on future changes in the Consumer Price Index (CPI) affecting benefit payments, new retirees with a non-qualified level of benefits, and changes in Federal law governing the level of qualified benefits.

Deferred Compensation Management: These costs are for management expenses required for administration of the County's Deferred Compensation program. Management expenses include legal and consulting fees, office supplies, printing and postage, and

County staff support.

Management Leadership Service Performance-Based Pay Awards: In FY99, the County implemented the Management Leadership Service (MLS) which includes high level County employees with responsibility for developing and implementing policy and managing County programs and services. The MLS was formed for a number of reasons, including improving the quality and effectiveness of service delivery through management training, performance accountability, and appropriate compensation; providing organizational flexibility to respond to organizational needs; allowing managers to seek new challenges; and developing and encouraging a government-wide perspective among the County's managers. MLS employees are not eligible for service increments. Performance-Based awards for MLS employees are not funded in FY13.

Unemployment Insurance: The County is self-insured for unemployment claims resulting from separations of service. Unemployment insurance is managed by the Office of Human Resources through a third party administrator who advises the County and monitors claims experience.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	15,679,510	0.60
Increase Cost: Deferred Compensation Management Funding Adjustment	11,230	0.10
Increase Cost: Lump Sum Wage Adjustment	798	0.00
Increase Cost: Retirement Adjustment	600	0.00
Technical Adj: Reconcile Workforce with Hyperion	0	-0.05
Shift: Help Desk - Desk Side Support to the Desktop Computer Modernization NDA	-170	0.00
Decrease Cost: Printing and Mail Adjustment	-270	0.00
Decrease Cost: Group Insurance Adjustment	-2,341,360	0.00
Decrease Cost: Group Insurance Adjustment	-12,629,125	0.00
FY13 CE Recommended	721,213	0.65

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a tourist destination site to meeting planners, student groups, group tour operators, leisure travelers, sports events/spectators, and travel writers. The CVB develops and distributes publications on points of interest to tourists; and conducts public information campaigns promoting tourism and event facilitation in Montgomery County. The CVB serves as a resource center assisting small and large hospitality businesses considering new product development and/or expansions. The CVB coordinates with the State Department of Tourism, State Film Office, and national and regional events to promote tourism growth, increased visitor spending and visitation in Montgomery County. The CVB manages the tourism marketing grant provided annually by the Maryland Tourism Development Board. The CVB operates on contract with the Department of Economic Development. Funding is based on 3.5 percent of the total hotel/motel tax revenues.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	698,880	0.00
Decrease Cost: Payment to reflect projected FY13 Hotel Motel Tax revenue	-32,074	0.00
FY13 CE Recommended	666,806	0.00

Conference Center

Prior to FY06, the Conference Center NDA primarily provided for pre-opening expenses. Since the Conference Center opened in November 2004, the NDA has expanded its scope to fund:

- a full-time position to manage the operational and fiscal oversight of the Conference Center complex;
- non-routine repairs, alterations, improvements, renewals, and replacements; and
- the designated reserve required by the management agreement with Marriott International, Inc.

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains. To ensure fiscal and operational accountability, a management audit is conducted every two years and the program budget is increased by \$50,000 during the year such audit is scheduled.

Revenues consisting of net operating income from the Conference Center and land rent from the hotel are also reflected in the NDA. Twenty percent of the County's net proceeds from Conference Center operations will be retained for investment in marketing and facility improvements that will increase Conference Center usage. All proposed investment expenditures will be reviewed and approved by the Conference Center Management Committee.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	617,510	1.00
Add: Technical Adjustment to Increase the Personnel Costs	2,360	0.00
Add: Technical Adjustment to offset Increase in Personnel Costs	-2,360	0.00
Decrease Cost: Group Insurance Adjustment	-2,470	0.00
Eliminate: Reduction of \$50,000 for Management Audit	-50,000	0.00
FY13 CE Recommended	565,040	1.00

Consolidated Retiree Health Benefits Trust (MCPS)

This NDA provides consolidated funding for Montgomery County Public Schools' contribution to the Retiree Health Benefits Trust.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	20,000,000	0.00
Increase Cost: Additional OPEB contribution	41,931,000	0.00
FY13 CE Recommended	61,931,000	0.00

Consolidated Retiree Health Benefits Trust (Montgomery College)

This NDA provides consolidated funding for Montgomery College's contribution to the Retiree Health Benefits Trust.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	1,000,000	0.00
Increase Cost: Additional OPEB contribution	873,000	0.00
FY13 CE Recommended	1,873,000	0.00

Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, day care, housing, crime, water supply, land use, and transportation.

This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program; the Anacostia Restoration Fund; the Regional Environmental Fund; the Airport Noise Abatement Program; and a membership fee for participation on a regional housing committee.

As in previous years, the Washington Suburban Sanitary Commission will provide Montgomery County's contribution to support the Water Resources Management Planning Program and the Blue Plains Users Program.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	742,940	0.00
Increase Cost: Membership dues assessment	27,560	0.00
FY13 CE Recommended	770,500	0.00

County Associations

This NDA funds Montgomery County membership dues to the National Association of Counties (NACo) and the Maryland Association of Counties (MACo).

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	72,710	0.00
FY13 CE Recommended	72,710	0.00

Desktop Computer Modernization

The Desktop Computer Modernization (DCM) program is based on a best practices approach to maintaining a modern and cost effective computing environment in the County. The program reduces the Total Cost of Ownership (TCO) of personal computers (PCs) and laptops through standardization, asset management, and maintenance services. DCM includes the centralized management, support, and maintenance of PCs and targets the annual replacement of approximately one-fourth of managed PCs. The program also includes PC-related training and software. This NDA includes funding for Help Desk support, management,

maintenance, and replacement of PCs.

For FY12, the County Executive recommends resuming the scheduled replacement of desktop computers. Currently 45% of County Government PC's, laptops and workstations are 4 years old or older. 18% are 5 years old or older. These units are at the end of their useful life and catastrophic device failures will increase, with visible negative impacts to both county employees and residents.

Further, Microsoft's Windows XP operating system is at the end of its lifecycle and will not be supported beyond April, 2014. Windows 7, Microsoft's new operating system, requires more robust hardware to operate correctly. Old systems will not work properly with the newest systems (without significant support requirements, expanding support resources) across the network resulting in degraded interoperability and communications. Risk of computer security incidents and compromise will increase, without proactive remediation and modernization. Systems operating Windows XP will not receive any security or product updates when support ends. This makes them highly vulnerable to malicious attacks and presents a security risk to the organization.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	4,815,470	0.00
Increase Cost: DCM - Windows 7 Pro Enterprise licenses	375,000	0.00
Shift: Help Desk - Desk Side Support from Departments	119,560	0.00
Increase Cost: DCM-Software Maintenance - Shavlik Patch Software	3,000	0.00
Increase Cost: DCM- Software Maintenance - Bomgar	2,000	0.00
FY13 CE Recommended	5,315,030	0.00

Future Federal/State/Other Grants

This NDA enables the County to implement new grant-funded programs up to \$200,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	20,000,000	0.00
FY13 CE Recommended	20,000,000	0.00

Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) which had been received by the municipalities in FY68.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	28,020	0.00
FY13 CE Recommended	28,020	0.00

Group Insurance for Retirees

Group insurance is provided to an estimated 4,967 retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987, are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987, are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987, are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum.

On March 5, 2002, the County Council approved a one-time opportunity for retirees still under the 20/80 arrangement with an expiration date to elect the lifetime cost sharing arrangement. The new percentage paid by the County for those electing this arrangement ranges from 50 percent to 68 percent, depending upon years of active eligibility under the plan and years since

retirement. The cost sharing election process has been completed.

The budget does not include employer contributions from participating outside agencies.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	32,462,450	0.00
FY13 CE Recommended	32,462,450	0.00

Historical Activities

This NDA contains a General Fund appropriation of \$287,090 and provides funding for the following agencies and programs:

- **Historic Preservation Commission:** The Historic Preservation Commission's main responsibility is to administer the historic preservation ordinance including recommending Montgomery County sites of potential historical significance. These efforts are administered by the Maryland-National Capital Park and Planning Commission (M-NCPPC).
- **Historical Society:** Funding for the Montgomery County Historical Society provides support for the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	287,090	0.00
FY13 CE Recommended	287,090	0.00

Homeowners' Association Road Maintenance Reimburse.

This NDA provides a partial reimbursement to homeowners' associations (HOAs) for their maintenance of certain privately-owned roadways. The payment is currently restricted to through roadways, accessible to the public, which are one-quarter mile or longer and which provide vehicular access to more than four dwelling units. In FY97, an Executive Regulation was enacted allowing homeowners' associations to request that their roadways be deemed "private maintenance roads." This designation qualifies the HOAs for State reimbursement of their roadway maintenance costs. The County annually submits to the State its estimate of reimbursable miles, including those accepted as private maintenance roads. The State then reimburses the County and, subsequently, the County forwards the funds to HOAs.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	25,600	0.00
FY13 CE Recommended	25,600	0.00

Housing Opportunities Commission

The Housing Opportunities Commission of Montgomery County (HOC) is a public body corporate and politic duly organized under Division II of the Housing Community Development Article of the Annotated Code of Maryland, as amended, known as the Housing Authorities Law. As such, the Commission act as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	5,513,840	0.00
Increase Cost: Annualization of FY12 Personnel Costs	69,390	0.00
FY13 CE Recommended	5,583,230	0.00

Inauguration & Transition

The Montgomery County Charter provides for the quadrennial election of a County Executive and County Council. This NDA provides for a ceremony and smooth transition of the County Executive and County Council every four years.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	0	0.00
FY13 CE Recommended	0	0.00

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County government, its officials, and employees. By County Resolution, the Office of Legislative Oversight is the designated administrator for this contract, which also includes an independent audit of the basic financial statement of the Employee Retirement Plans; an independent audit of the basic financial statements of the Montgomery County Union Employees Deferred Compensation Plan; and additional services related to reviews, tests, and certifications.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	420,820	0.00
FY13 CE Recommended	420,820	0.00

Interagency Technology, Policy, & Coordinating Comm.

This NDA supports the operation of the Interagency Technology, Policy, and Coordination Committee (ITPCC). The ITPCC was chartered by the Montgomery County Council to promote strategic planning and coordination in the use of information technology among County agencies. The ITPCC reports biannually to the County Council. By regularly convening the agencies' chief executive and chief information officers, the ITPCC provides an effective forum for the coordinated implementation of technology policies and guidelines. Additionally, the ITPCC facilitates interagency communication, the evaluation and sharing of new technologies, and advises policy makers on the strategic uses of technology.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	4,250	0.00
FY13 CE Recommended	4,250	0.00

Judges Retirement Contributions

This NDA provides pensions for retired Judges who were on the bench prior to 1968 in the Circuit Court and the People's Court (District Court) of Montgomery County and for their surviving spouses.

The Circuit Court pension is calculated as one percent of the net supplement paid by the County to the salaries of the Circuit Court Judges as of May 31, 1968, multiplied by the number of years of active service as a Judge (up to a maximum of 20 years). The surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Section 12-10 of the Montgomery County Code.

The People's Court (District Court) pension is based on the current salary of a District Court Judge. A retired Judge receives 60 percent of the current salary of a District Court Judge, while a surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Article 73B, Section 63(b) of the Annotated Code of Maryland. This NDA may be increased to include a cost of living adjustment at a rate equal to that approved for District Court Judges by the General Assembly. If a cost of living adjustment is approved next fiscal year, the NDA will be adjusted as necessary by a year-end transfer.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	3,000	0.00
Eliminate: Adjust to reflect zero actual expenditures	-3,000	0.00
FY13 CE Recommended	0	0.00

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; hangar facilities; child care space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive, or temporary space. Currently, there are approximately 90 leased facilities. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	23,373,010	0.00
Increase Cost: Leases: Adjustments for fixed leases	722,320	0.00
Increase Cost: CPI Adjustment	485,260	0.00
Increase Cost: Inspector General's Office	92,820	0.00
Eliminate: Piney Branch Satellite Facility	-44,430	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY12	-50,000	0.00
Decrease Cost: Leases: Annualization of FY12 moves	-928,460	0.00
FY13 CE Recommended	23,650,520	0.00

Montgomery Coalition for Adult English Literacy (MCAEL)

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

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	681,960	0.00
FY13 CE Recommended	681,960	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.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	817,770	0.00
Increase Cost: Acquisition of 24 Police Vehicles	1,310,630	0.00
Add: Van for HHS Street Outreach Network	27,300	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY12	-817,770	0.00
FY13 CE Recommended	1,337,930	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

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

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

MUNICIPAL TAX DUPLICATION - FY13 BUDGET				
Municipality	FY13 Property Tax Duplication	Additional County Grant	FY13 Increase*	FY13 Total**
Barnesville	0	0	0	0
Brookeville	5,858	226	710	6,794
Chevy Chase, Sec. III	22,362	5,112	3,322	30,796
Chevy Chase, Sec. V	0	0	0	0
Chevy Chase View	31,409	5,532	4,334	41,275
Chevy Chase Village	75,013	14,949	10,563	100,524
Town of Chevy Chase	96,663	19,946	13,688	130,297
Drummond	3,511	618	485	4,613
Friendship Heights	42,766	31,178	8,681	82,625
Gaithersburg	862,665	182,989	122,813	1,168,467
Garrett Park	36,888	5,703	5,003	47,593
Glen Echo	15,797	2,782	2,183	20,762
Kensington	95,826	27,254	14,443	137,523
Laytonsville	9,885	1,741	1,366	12,991
Martin's Additions	20,416	3,596	2,821	26,832
North Chevy Chase	18,199	3,205	2,514	23,918
Oakmont	2,494	439	345	3,278
Poolesville	160,280	28,226	22,129	210,634
Rockville	1,723,799	170,383	222,490	2,116,671
Somerset	40,287	6,748	5,525	52,560
Takoma Park	1,533,633	1,026,296	300,695	2,860,623
Washington Grove	34,181	6,019	4,722	44,922
TOTAL	4,831,931	1,542,939	748,831	7,123,700

* This one-time increase restores the difference between the five percent reduction the County Executive indicated to the municipalities in February 2010 and the fifteen percent that was budgeted as a result of County fiscal constraints.

** This does not include the estimated Municipalities' Speed camera allocation of 397,440.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	6,772,310	0.00
Increase Cost: Ten percent of the FY10 payments	748,830	0.00
FY13 CE Recommended	7,521,140	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.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	50,000	0.00
FY13 CE Recommended	50,000	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 has received grants as a result of, initiatives in task forces on energy, solid waste, and telecommunications. PTI, as an organization, specializes in the research and assessment of ideas of interest to local governments for increasing efficiency, reducing costs, improving services, and solving problems. A current emphasis is on public enterprise, toward helping local governments identify and capture potential sales from products and information that are outcomes of government investment.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	17,000	0.00
FY13 CE Recommended	17,000	0.00

Restricted Donations

This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34 (GASB 34) by budgeting for the receipt of private donations for County programs. The proceeds of the former Expendable Trust Fund accounts and other miscellaneous funds have been transferred to the Restricted Donations Special Revenue Fund. Appropriation authority to spend additional donations received during the year is provided through the County Council Resolution for the Approval of and Appropriation for the Operating Budget of the Montgomery County Government. The budget resolution provides that the unexpended balance in this fund at the end of the fiscal year is reappropriated by the County Council for the next fiscal year; and if needed, the Restricted Donations NDA can receive transfers from the Future Federal, State, or Other Grants NDA for any individual donations up to \$200,000. Additional information relating to the financial activities of this NDA is displayed in Schedule A-4, Fiscal Summary by Fund, Non-Tax Supported, Montgomery County Government, Restricted Donations.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	0	0.00
FY13 CE Recommended	0	0.00

Retiree Health Benefits Trust

Consolidated Retiree Health Benefits Trust: Beginning in FY08, the County implemented a plan to set aside funds for re-tiree health benefits, similar to the County's practice of prefunding for retiree pension benefits for more than 50 years. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which are currently paid out as the bills come due, may soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which will be invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but will result in significant savings over the long term.

As a first step in addressing the future costs of retiree health benefits, County agencies developed current estimates of the costs of health benefits for current and future retirees. These estimates, made by actuarial consultants, concluded that the County's total future cost of retiree health benefits if paid out today, and in today's dollars, is \$3.3 billion – approximately three quarters the total FY13 budget for all agencies.

One approach used to address retiree health benefits funding is to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits. This amount, known as an Annual Required Contribution or "ARC", is estimated at \$296.7 million. This amount consists of two pieces – the annual amount the County would usually pay out for health benefits for current retirees (the pay as you go amount), plus the additional amount estimated as needed to fund retirees' future health benefits (the pre-funding portion). The pay as you go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis.

The County has adopted an approach of "ramping up" to the ARC amount over several years, with the amount set aside each year increasing steadily until the full ARC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08. In May 2008, the County Council passed resolution No. 16-555 which confirmed an eight-year phase-in approach to the ARC. Consistent with this approach and based on the County's economic situation, the County contributed \$14.0 million to the Trust in FY08, \$19.7 million in FY09, \$3.3 million in FY10, and \$7.3 million in FY11. Due to fiscal constraints, the County did not budget a contribution for the General Fund in FY10 and FY11, but did resume contributions in FY12. For FY12, the County contributed \$26.1 million from the General Fund to the Retiree Health Benefits Trust. In addition, on June 26, 2011, the County Council enacted Bill 17-11 which established the Consolidated Retiree Health Benefits Trust. The bill amended existing law and provided a funding mechanism to pay for other post employment benefits for employees of Montgomery County Public Schools and Montgomery County College. In FY12, the County appropriated \$20 million and \$1 million for contributions on behalf of MCPS and the College, respectively. A detailed breakdown of FY13 recommended contributions to the Consolidated Retiree Health Benefit Trust for County Government tax supported agencies, participating agencies, Montgomery County Public Schools, and Montgomery College is available in the Workforce/Compensation section of the FY13 recommended operating budget.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	26,075,000	0.00
Increase Cost: Additional OPEB contribution	17,476,010	0.00
FY13 CE Recommended	43,551,010	0.00

Risk Management (General Fund Portion)

This NDA funds the General Fund contribution to the Liability and Property Coverage Self-Insurance Fund. The Self-Insurance Fund, managed by the Division of Risk Management in the Department of Finance, provides comprehensive insurance coverage to contributing agencies. Contribution levels are based on the results of an annual actuarial study. Special and Enterprise Funds, as well as outside agencies and other jurisdictions, contribute to the Self-Insurance Fund directly. A listing of these member agencies and the amounts contributed can be found in the Department of Finance, Risk Management Budget Summary.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	17,127,290	0.00
Increase Cost: Risk Management Adjustment	155,640	0.00
FY13 CE Recommended	17,282,930	0.00

Notes: Provides for higher required contribution levels. Many factors are used to calculate annual contribution levels, such as: payroll numbers and actual claims experience to derive worker's compensation insurance costs; operating budget and description of operations to derive general liability insurance costs; the number and type of vehicles to derive auto liability and auto physical damage costs; and property value to derive real property insurance costs.

Rockville Parking District

This NDA provides funding towards the redevelopment of the City of Rockville Town Center and the establishment of a parking district. The funding reflects a payment from the County to the City of Rockville for County buildings in the Town Center development and is based on the commercial square footage of County buildings.

Also included are funds to reimburse the City for the cost of library employee parking and the County's capital cost contribution for the garage facility as agreed in the General Development Agreement.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	373,640	0.00
Increase Cost: Adjustment based on actual PILOT payment and revised estimate for employee parking.	1,360	0.00
FY13 CE Recommended	375,000	0.00

Snow Removal and Storm Cleanup

This NDA funds the snow removal and storm clean up costs for the Department of Transportation and General Services above the budgeted amounts in these departments for this purpose. This program includes the removal of storm debris and snow from County roadways and facilities. This includes plowing, applying salt and sand; equipment preparation and cleanup from snow storms; and wind and rain storm cleanup.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	5,884,990	0.00
FY13 CE Recommended	5,884,990	0.00

State Positions Supplement

This NDA provides for the County supplement to State salaries and fringe benefits for secretarial assistance for the resident judges of the Maryland Appellate Court and for certain employees in the Office of Child Care Licensing and Regulation in the Maryland State Department of Human Resources.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	77,270	0.00
Increase Cost: Annualization of FY12 Personnel Costs	7,953	0.00
Decrease Cost: Group Insurance Adjustment	-110	0.00
FY13 CE Recommended	85,113	0.00

State Property Tax Services

This NDA reimburses the State for three programs that support the property tax billing administration conducted by the Department of Finance: the Montgomery County's Homeowners Credit Supplement, the Homestead Credit Certification Program, and the County's share of the cost of conducting property tax assessments by the State Department of Assessments and Taxation (SDAT).

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	5,339,430	0.00
FY13 CE Recommended	5,339,430	0.00

State Retirement Contribution

This NDA provides for the County's payment of two items to the State Retirement System:

- Maryland State Retirement System: Unfunded accrued liability, as established by the Maryland State Retirement System (MSRS), for employees hired prior to July 1, 1984, who are members of the MSRS (including former Department of Social Services employees hired prior to July 1, 1984), and for those who have retired (all County employees participated in the State Retirement System until 1965.) The County contribution for this account is determined by State actuaries. Beginning in FY81, the amount due was placed on a 40-year amortization schedule.
- State Library Retirement: Accrued liability for retirement costs for three Montgomery County Public Library retirees who are receiving a State retirement benefit. These were County employees prior to 1966 who opted to stay in the State plan.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	1,081,690	0.00
Increase Cost: Amortized amount owed to the State Retirement based on actuarial cost to the plan	53,900	0.00
FY13 CE Recommended	1,135,590	0.00

Takoma Park Library Annual Payment

The annual amount provided in this NDA is a function of County expenditures for the Montgomery County Public Libraries (as a share of property tax-funded spending) and the City of Takoma Park's assessable base. The payment is authorized by Section 2-53 of the Montgomery County Code.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	95,900	0.00
Increase Cost: Formula Increase	55,420	0.00
FY13 CE Recommended	151,320	0.00

Takoma Park Police Rebate

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. 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.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	922,170	0.00
Increase Cost: Formula increase	27,690	0.00
FY13 CE Recommended	949,860	0.00

Working Families Income Supplement

This NDA provides funds to supplement the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY13 Recommended Changes	Expenditures	FTEs
FY12 Approved	12,910,200	0.00
Increase Cost: Annualization of FY12 Operating Expenses	719,300	0.00
FY13 CE Recommended	13,629,500	0.00

BUDGET SUMMARY

	Actual FY11	Budget FY12	Estimated FY12	Recommended FY13	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	313,417	527,930	299,537	229,716	-56.5%
Employee Benefits	619,363	12,374,970	66,937	62,620	-99.5%
County General Fund Personnel Costs	932,780	12,902,900	366,474	292,336	-97.7%
Operating Expenses	112,435,267	176,119,680	177,145,244	237,827,476	35.0%
Capital Outlay	0	817,770	0	1,337,930	63.6%
County General Fund Expenditures	113,368,047	189,840,350	177,511,718	239,457,742	26.1%
PERSONNEL					
Full-Time	7	7	7	14	100.0%
Part-Time	1	0	0	0	—
FTEs	2.60	1.60	1.60	1.65	3.1%
REVENUES					
Conference Center - Net Proceeds	1,991,953	900,000	900,000	900,000	—
Conference Center - Rental Income	292,508	319,100	319,100	319,100	—
Miscellaneous Revenues	2,918	0	0	0	—
Property Rentals	5,000,665	4,489,070	4,489,070	4,489,070	—
County General Fund Revenues	7,288,044	5,708,170	5,708,170	5,708,170	—
GRANT FUND MCG					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	2,341,360	0	0	—
Grant Fund MCG Personnel Costs	0	2,341,360	0	0	—
Operating Expenses	0	20,000,000	20,000,000	20,000,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MCG Expenditures	0	22,341,360	20,000,000	20,000,000	-10.5%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
REVENUES					
State Grants	0	20,000,000	20,000,000	20,000,000	—
Grant Fund MCG Revenues	0	20,000,000	20,000,000	20,000,000	—
RESTRICTED DONATIONS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Restricted Donations Personnel Costs	0	0	0	0	—
Operating Expenses	835,337	0	291,937	0	—
Capital Outlay	0	0	0	0	—
Restricted Donations Expenditures	835,337	0	291,937	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
REVENUES					
Investment Income	2,637	0	0	0	—
Miscellaneous Revenues	3,274,441	0	160,303	0	—
Other Intergovernmental	596	0	0	0	—
Restricted Donations Revenues	3,277,674	0	160,303	0	—
DEPARTMENT TOTALS					
Total Expenditures	114,203,384	212,181,710	197,803,655	259,457,742	22.3%
Total Full-Time Positions	7	7	7	14	100.0%

	Actual FY11	Budget FY12	Estimated FY12	Recommended FY13	% Chg Bud/Rec
Total Part-Time Positions	1	0	0	0	—
Total FTEs	2.60	1.60	1.60	1.65	3.1%
Total Revenues	10,565,718	25,708,170	25,868,473	25,708,170	—

PROGRAM SUMMARY

Program Name	FY12 Approved		FY13 Recommended	
	Expenditures	FTEs	Expenditures	FTEs
Arts and Humanities Council	3,716,890	0.00	3,286,700	0.00
Board of Investment Trustees	0	0.00	0	0.00
Boards, Committees, and Commissions	22,950	0.00	22,950	0.00
Charter Review Commission	1,150	0.00	150	0.00
Community Grants	4,469,000	0.00	3,777,890	0.00
Compensation and Employee Benefits Adjustments	15,679,510	0.60	721,213	0.65
Conference and Visitors Bureau	698,880	0.00	666,806	0.00
Conference Center	617,510	1.00	565,040	1.00
Consolidated Retiree Health Benefits Trust (MCPS)	20,000,000	0.00	61,931,000	0.00
Consolidated Retiree Health Benefits Trust (Montgomery College)	1,000,000	0.00	1,873,000	0.00
Council of Governments	742,940	0.00	770,500	0.00
County Associations	72,710	0.00	72,710	0.00
Desktop Computer Modernization	4,815,470	0.00	5,315,030	0.00
Future Federal/State/Other Grants	20,000,000	0.00	20,000,000	0.00
Grants to Municipalities in Lieu of Shares Tax	28,020	0.00	28,020	0.00
Group Insurance for Retirees	32,462,450	0.00	32,462,450	0.00
Historical Activities	287,090	0.00	287,090	0.00
Homeowners' Association Road Maintenance Reimburse.	25,600	0.00	25,600	0.00
Housing Opportunities Commission	5,513,840	0.00	5,583,230	0.00
Inauguration & Transition	0	0.00	0	0.00
Independent Audit	420,820	0.00	420,820	0.00
Interagency Technology, Policy, & Coordinating Comm.	4,250	0.00	4,250	0.00
Judges Retirement Contributions	3,000	0.00	0	0.00
Leases	23,373,010	0.00	23,650,520	0.00
Montgomery Coalition for Adult English Literacy (MCAEL)	681,960	0.00	681,960	0.00
Motor Pool Fund Contribution	817,770	0.00	1,337,930	0.00
Municipal Tax Duplication	6,772,310	0.00	7,521,140	0.00
Prisoner Medical Services	50,000	0.00	50,000	0.00
Public Technology, Inc.	17,000	0.00	17,000	0.00
Restricted Donations	0	0.00	0	0.00
Retiree Health Benefits Trust	26,075,000	0.00	43,551,010	0.00
Risk Management (General Fund Portion)	17,127,290	0.00	17,282,930	0.00
Rockville Parking District	373,640	0.00	375,000	0.00
Snow Removal and Storm Cleanup	5,884,990	0.00	5,884,990	0.00
State Positions Supplement	77,270	0.00	85,113	0.00
State Property Tax Services	5,339,430	0.00	5,339,430	0.00
State Retirement Contribution	1,081,690	0.00	1,135,590	0.00
Takoma Park Library Annual Payment	95,900	0.00	151,320	0.00
Takoma Park Police Rebate	922,170	0.00	949,860	0.00
Working Families Income Supplement	12,910,200	0.00	13,629,500	0.00
Total	212,181,710	1.60	259,457,742	1.65

FUTURE FISCAL IMPACTS

Title	CE REC.			(\$000's)		
	FY13	FY14	FY15	FY16	FY17	FY18
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY13 Recommended	239,458	239,458	239,458	239,458	239,458	239,458
No inflation or compensation change is included in outyear projections.						
Compensation NDA - Elimination of One-Time Lump Sum Wage Adjustment	0	-1	-1	-1	-1	-1
This represents the elimination of the one-time lump sum wage increases paid in FY13.						
Subtotal Expenditures	239,458	239,457	239,457	239,457	239,457	239,457

