

# Human Resources

## MISSION STATEMENT

To provide a proactive and responsive human resources program that attracts, develops, and retains a diverse, high-performing, and well-qualified workforce.

## BUDGET OVERVIEW

The total recommended FY14 Operating Budget for the Office of Human Resources is \$206,347,040, an increase of \$3,951,470 or 2.0 percent from the FY13 Approved Budget of \$202,395,570. Personnel Costs comprise 3.3 percent of the budget for 68 full-time positions and six part-time positions. A total of 66.50 FTEs includes these positions as well as any seasonal, temporary, and positions charged to or from other departments or funds. Operating Expenses account for the remaining 96.7 percent of the FY14 budget.

The Office of Human Resources Budget is comprised of a General Fund component of \$7,656,440 and a Employee Health Benefit Self Insurance Fund component of \$198,690,600.

## LINKAGE TO COUNTY RESULT AREAS

While this program area supports all eight of the County Result Areas, the following are emphasized:

- ❖ ***A Responsive, Accountable County Government***

## DEPARTMENT PERFORMANCE MEASURES

Performance measures for this department are included below, with multi-program measures displayed at the front of this section and program-specific measures shown with the relevant program. The FY13 estimates reflect funding based on the FY13 approved budget. The FY14 and FY15 figures are performance targets based on the FY14 recommended budget and funding for comparable service levels in FY15.

| Measure   | Actual FY11 | Actual FY12 | Estimated FY13 | Target FY14 | Target FY15 |
|---|-------------|-------------|----------------|-------------|-------------|
| <b>Multi-Program Measures</b>   |             |             |                |             |             |
| Average customer satisfaction rating on the yearly internal customer survey of County managers <sup>1</sup> | 2.68        | 2.76        | 2.80           | 2.80        | 2.86        |
| Percentage of grievances resolved before reaching third party neutral                                       | 84          | 85          | 87             | 87          | 87          |

<sup>1</sup> The satisfaction scale ranges from low (1) to high (4).

## ACCOMPLISHMENTS AND INITIATIVES

- ❖ ***Launched Disability Employment Initiative to encourage and assist Departments in hiring graduates of the County's internship programs for people with disabilities.***
- ❖ ***Launched a new quarterly Labor and Employee Relations newsletter.***
- ❖ ***Implemented quarterly HR Liaison meetings to encourage and enhance communication with departments on HR related issues.***
- ❖ ***Implemented the Project SEARCH program to increase employment opportunities for individuals with disabilities.***
- ❖ ***Instituted an online onboarding process, which automated and centralized all new employee onboarding materials, resources, and information.***
- ❖ ***Hired a Wellness Program Manager to design and implement a County-wide wellness program.***
- ❖ ***Developed a numeric rating process to be used for all preferred criteria rating processes to formalize and simplify the rating process for all raters.***
- ❖ ***Developing a sick leave donor bank and program for MCGEO and unrepresented employees in Occupational Medical Services.***

❖ **Centralized the County's FMLA process in Occupational Medical Services. This has streamlined requests from departments and created a more consistent application of the law.**

❖ **Productivity Improvements**

- **Delegated outside advertising to departments to expedite the hiring process and improve billing and invoice tracking process.**
- **Expedited the selection process by allowing direct placement on the Eligible List when five or fewer applicants apply for a job and meet minimum qualifications.**
- **Expedited recruitments by allowing one week recruitments for large volume recruitments.**

## **PROGRAM CONTACTS**

Contact Jennifer Shovlin of the Office of Human Resources at 240.777.5039 or Helen P. Vallone of the Office of Management and Budget at 240.777.2755 for more information regarding this department's operating budget.

## **PROGRAM DESCRIPTIONS**

### **Director's Office**

The Director's Office is responsible for human resources policy development and planning; the administration of human resources programs; ensuring the integrity of the merit system; and directing the design and implementation of new initiatives to better serve customers and improve organizational performance. The team also provides direct customer service at the main reception area. The Information Technology team provides management and oversight to the Department's information technology initiatives.

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b> |
|---|---------------------|-------------|
| <b>FY13 Approved</b>  | <b>673,972</b>      | <b>4.10</b> |
| Shift: Manager III position from Enterprise Resource Planning (ERP) to Human Resources  | 86,820              | 0.50        |
| Shift: Funding for Information Technolog (IT) Manager from Technology Modernization Capital Project   | 57,880              | 0.40        |
| Increase Cost: Printing and Mail Adjustment   | 3,659               | 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. | 269,429             | 1.65        |
| <b>FY14 CE Recommended</b>  | <b>1,091,760</b>    | <b>6.65</b> |

### **Business Operations and Performance**

The Business Operations and Performance division is comprised of the Classification, Compensation, Records Management, and Administration teams. The Classification and Compensation team reviews and evaluates the duties and responsibilities of individual positions and occupational classes in response to employee, department, and union requests in order to assure that positions are correctly assigned at comparable grade levels. This program also ensures that employees are accurately and appropriately compensated through technical analysis and equitable application of compensation systems and procedures. The team designs compensation plans and provides leadership to departments on performance-based pay. The Classification and Compensation team is also responsible for oversight and administration of the County's policies on compensation.

The Records Management team is responsible for establishing and maintaining personnel records that are required by law and/or necessary for the administration of the merit system. The team enters data for the position into Enterprise Resource Planning (ERP) Human Resources System and other ERP systems, so that an employee's paycheck can be generated. The Administration team provides management and oversight to office procurements and contracts, budget preparation and administration, and financial management of the employee health benefits and retirement funds. The team also remits payments to benefit program carriers and third party administrators, approves invoices, and remits bills to employees and retirees as necessary.

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b>  |
|---|---------------------|--------------|
| <b>FY13 Approved</b>  | <b>1,389,509</b>    | <b>13.35</b> |
| Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs. | 165,616             | 2.50         |
| <b>FY14 CE Recommended</b>  | <b>1,555,125</b>    | <b>15.85</b> |

### **Change Management, Training, and Organizational Development**

The team promotes collaboration, competence, and organizational effectiveness through leadership, workforce development, succession planning, and change management. The goal of the team is to ensure an organizational framework that is designed to lead Countywide change efforts for improved organizational effectiveness and strategic intervention. The team leads and facilitates

a strategic business effort to align training/organizational development, organizational effectiveness, and change management with the County's objectives and desired outcomes. The team designs short and long term business strategies to create required professional competencies, organizational performance and effectiveness, and champions organizational change efforts to support the County's objectives. The team establishes strong and credible relationships with management and employees to successfully build trust, collaboration, and integrity.

| <b>Program Performance Measures</b>  | <b>Actual FY11</b> | <b>Actual FY12</b> | <b>Estimated FY13</b> | <b>Target FY14</b> | <b>Target FY15</b> |
|--|--------------------|--------------------|-----------------------|--------------------|--------------------|
| Customer satisfaction with training: Percentage who found training helpful to job                      | 89                 | 92                 | 89                    | 89                 | 89                 |
| Customer satisfaction with training: Percentage who found training helpful to professional development | 89                 | 89                 | 89                    | 89                 | 89                 |

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b> |
|---|---------------------|-------------|
| <b>FY13 Approved</b>  | <b>996,054</b>      | <b>6.55</b> |
| Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs. | -890                | -1.50       |
| <b>FY14 CE Recommended</b>  | <b>995,164</b>      | <b>5.05</b> |

### **Selection and Recruitment**

The Recruitment and Selection team is responsible for attracting, hiring, and promoting and retaining candidates for County departments and agencies that result in a highly skilled, competent, and diverse workforce. The team engages in a wide variety of outreach activities designed to ensure quality and diversity in the candidate population such as providing recruitment planning, guidance, and advisory services to departments and agencies on selection and hiring, conducts new employee orientation, administers reductions-in-force, and designs and administers public safety promotional examinations and other employment tests, administers the County's internship, fellowship and volunteer programs, and provides Selection Guidelines Training on Interviewing and Selecting Employees.

| <b>Program Performance Measures</b>   | <b>Actual FY11</b> | <b>Actual FY12</b> | <b>Estimated FY13</b> | <b>Target FY14</b> | <b>Target FY15</b> |
|---|--------------------|--------------------|-----------------------|--------------------|--------------------|
| Average number of days to fill a vacant County position   | 38                 | 84                 | 84                    | 84                 | 84                 |
| Average satisfaction of departments with pools of candidates for positions, based on a survey of hiring managers <sup>1</sup> | 4.3                | 4.5                | 4.3                   | 4.3                | 4.3                |

<sup>1</sup> The satisfaction scale ranges from low (1) to high (5).

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b>  |
|---|---------------------|--------------|
| <b>FY13 Approved</b>  | <b>1,098,942</b>    | <b>9.40</b>  |
| Add: Disability Employment Initiative   | 225,000             | 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. | 42,287              | 1.00         |
| <b>FY14 CE Recommended</b>  | <b>1,366,229</b>    | <b>10.40</b> |

### **Labor and Employee Relations**

Employee Relations consists of two teams: Labor and Employee Relations and Equal Employment Opportunity and Diversity.

The Labor and Employee Relations team is designed to support County managers in the areas of collective bargaining and related personnel policies and procedures by negotiating competitive compensation and benefits. The Labor and Employee Relations team participates in collective bargaining and provides early intervention strategies for workplace disputes to ensure that managers comply with contractual and legal requirements and improves employee labor relations.

The Equal Employment Opportunity (EEO) and Diversity Management team provides assistance, guidance, and training to employees and managers concerning equal employment and diversity management to promote a discrimination free workplace that values diversity. The team also investigates complaints of harassment and discrimination by and against employees. The team is responsible for the production of the annual EEO and Diversity Action Plan and maintaining compliance with other Federal EEO-related reporting requirements and statistical analysis.

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b>  |
|---|---------------------|--------------|
| <b>FY13 Approved</b>  | <b>1,513,818</b>    | <b>10.00</b> |
| Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs. | 43,222              | 0.00         |
| <b>FY14 CE Recommended</b>  | <b>1,557,040</b>    | <b>10.00</b> |

### **OHR Health and Employee Welfare Division**

This Division is comprised of Employee Benefits, Occupational Medical Services, and Stress Management teams.

The Benefits Team manages the County's health and welfare programs. In addition to maintaining operations associated with program eligibility, the team provides customer service, education, and consulting to County employees, participating County agencies, and retirees in a manner that ensures an understanding of program provisions and their value as part of total compensation. This Team also oversees the County's Wellness Program.

The Occupational Medical Services (OMS) program provides multi-disciplinary occupational medical services, including health promotion, work-related medical and safety hazard assessments, and employee disability management in order to promote the health, wellness, and productivity of the County workforce. Occupational Medical Services also manages the medical services component of the Fire and Rescue Service's Wellness Initiative.

The Stress Management team promotes the emotional, mental, and physical well-being of Montgomery County Police Department employees and their family members through counseling, training, consultation services, and peer support.

| <b>FY14 Recommended Changes</b>   | <b>Expenditures</b> | <b>FTEs</b>  |
|---|---------------------|--------------|
| <b>FY13 Approved</b>  | <b>196,723,275</b>  | <b>17.05</b> |
| Increase Cost: Operating Expense Adjustments including Claims and Administration  | 3,325,106           | 0.00         |
| Increase Cost: Printing and Mail Adjustment   | 2,325               | 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. | -268,984            | 1.50         |
| <b>FY14 CE Recommended</b>  | <b>199,781,722</b>  | <b>18.55</b> |

# BUDGET SUMMARY

|  | Actual<br>FY12     | Budget<br>FY13     | Estimated<br>FY13  | Recommended<br>FY14 | % Chg<br>Bud/Rec |
|--|--------------------|--------------------|--------------------|---------------------|------------------|
| <b>COUNTY GENERAL FUND</b>                                     |                    |                    |                    |                     |                  |
| <b>EXPENDITURES</b>  |                    |                    |                    |                     |                  |
| Salaries and Wages   | 3,535,925          | 3,470,881          | 3,842,369          | 3,644,122           | 5.0%             |
| Employee Benefits  | 955,848            | 1,094,508          | 1,135,787          | 1,134,529           | 3.7%             |
| <b>County General Fund Personnel Costs</b>                     | <b>4,491,773</b>   | <b>4,565,389</b>   | <b>4,978,156</b>   | <b>4,778,651</b>    | <b>4.7%</b>      |
| Operating Expenses   | 1,557,244          | 2,571,599          | 2,211,613          | 2,877,789           | 11.9%            |
| Capital Outlay   | 0                  | 0                  | 0                  | 0                   | —                |
| <b>County General Fund Expenditures</b>                        | <b>6,049,017</b>   | <b>7,136,988</b>   | <b>7,189,769</b>   | <b>7,656,440</b>    | <b>7.3%</b>      |
| <b>PERSONNEL</b>   |                    |                    |                    |                     |                  |
| Full-Time  | 70                 | 68                 | 68                 | 68                  | —                |
| Part-Time  | 6                  | 6                  | 6                  | 6                   | —                |
| FTEs   | 36.40              | 44.30              | 44.30              | 46.25               | 4.4%             |
| <b>EMPLOYEE HEALTH BENEFIT SELF INSURANCE FUND</b>             |                    |                    |                    |                     |                  |
| <b>EXPENDITURES</b>  |                    |                    |                    |                     |                  |
| Salaries and Wages   | 1,126,560          | 1,334,686          | 1,219,757          | 1,589,572           | 19.1%            |
| Employee Benefits  | 235,536            | 357,230            | 340,667            | 424,462             | 18.8%            |
| <b>Employee Health Benefit Self Insurance Fund Pers. Costs</b> | <b>1,362,096</b>   | <b>1,691,916</b>   | <b>1,560,424</b>   | <b>2,014,034</b>    | <b>19.0%</b>     |
| Operating Expenses   | 183,594,760        | 193,566,666        | 181,109,541        | 196,676,566         | 1.6%             |
| Capital Outlay   | 0                  | 0                  | 0                  | 0                   | —                |
| <b>Employee Health Benefit Self Insurance Fund Exp.</b>        | <b>184,956,856</b> | <b>195,258,582</b> | <b>182,669,965</b> | <b>198,690,600</b>  | <b>1.8%</b>      |
| <b>PERSONNEL</b>   |                    |                    |                    |                     |                  |
| Full-Time  | 0                  | 0                  | 0                  | 0                   | —                |
| Part-Time  | 0                  | 0                  | 0                  | 0                   | —                |
| FTEs   | 12.70              | 16.15              | 16.15              | 20.25               | 25.4%            |
| <b>REVENUES</b>  |                    |                    |                    |                     |                  |
| Investment Income  | 262                | 24,400             | 0                  | 0                   | —                |
| Medicaid/Medicare Reimbursement                                | 2,415,262          | 0                  | 0                  | 0                   | —                |
| Miscellaneous Revenues   | 1,357,538          | 0                  | 0                  | 0                   | —                |
| Self Insurance Employee Health Income                          | 181,075,608        | 190,203,450        | 181,741,180        | 192,432,260         | 1.2%             |
| Other Charges/Fees   | 4,141,165          | 0                  | 0                  | 0                   | —                |
| <b>Employee Health Benefit Self Insurance Fund Revenues</b>    | <b>188,989,835</b> | <b>190,227,850</b> | <b>181,741,180</b> | <b>192,432,260</b>  | <b>1.2%</b>      |
| <b>DEPARTMENT TOTALS</b>                                       |                    |                    |                    |                     |                  |
| <b>Total Expenditures</b>                                      | <b>191,005,873</b> | <b>202,395,570</b> | <b>189,859,734</b> | <b>206,347,040</b>  | <b>2.0%</b>      |
| <b>Total Full-Time Positions</b>                               | <b>70</b>          | <b>68</b>          | <b>68</b>          | <b>68</b>           | <b>—</b>         |
| <b>Total Part-Time Positions</b>                               | <b>6</b>           | <b>6</b>           | <b>6</b>           | <b>6</b>            | <b>—</b>         |
| <b>Total FTEs</b>  | <b>49.10</b>       | <b>60.45</b>       | <b>60.45</b>       | <b>66.50</b>        | <b>10.0%</b>     |
| <b>Total Revenues</b>  | <b>188,989,835</b> | <b>190,227,850</b> | <b>181,741,180</b> | <b>192,432,260</b>  | <b>1.2%</b>      |

## FY14 RECOMMENDED CHANGES

|   | Expenditures     | FTEs         |
|---|------------------|--------------|
| <b>COUNTY GENERAL FUND</b>  |                  |              |
| <b>FY13 ORIGINAL APPROPRIATION</b>  | <b>7,136,988</b> | <b>44.30</b> |
| <b><u>Changes (with service impacts)</u></b>  |                  |              |
| Add: Disability Employment Initiative [Selection and Recruitment]   | 225,000          | 0.00         |
| <b><u>Other Adjustments (with no service impacts)</u></b>   |                  |              |
| Increase Cost: FY14 Compensation Adjustment   | 149,826          | 0.00         |
| Increase Cost: Other Labor Contract Costs   | 105,369          | 0.00         |
| Increase Cost: Group Insurance Adjustment   | 65,701           | 0.00         |
| Shift: Funding for Information Technolog (IT) Manager from Technology Modernization Capital Project [Director's Office] | 57,880           | 0.40         |
| Increase Cost: Printing and Mail Adjustment [Director's Office]   | 3,659            | 0.00         |
| Increase Cost: Retirement Adjustment  | 562              | 0.00         |
| Technical Adj: Adjust FTEs  | 0                | 1.55         |
| Decrease Cost: Elimination of FY13 \$2,000 Lump Sum   | -88,545          | 0.00         |
| <b>FY14 RECOMMENDED:</b>  | <b>7,656,440</b> | <b>46.25</b> |

|   | Expenditures       | FTEs         |
|---|--------------------|--------------|
| <b>EMPLOYEE HEALTH BENEFIT SELF INSURANCE FUND</b>  |                    |              |
| <b>FY13 ORIGINAL APPROPRIATION</b>  | <b>195,258,582</b> | <b>16.15</b> |
| <b>Other Adjustments (with no service impacts)</b>  |                    |              |
| Increase Cost: Operating Expense Adjustments including Claims and Administration [OHR Health and Employee Welfare Division] | 3,325,106          | 0.00         |
| Shift: Manager III position from Enterprise Resource Planning (ERP) to Human Resources [Director's Office]                  | 86,820             | 0.50         |
| Increase Cost: FY14 Compensation Adjustment   | 52,237             | 0.00         |
| Increase Cost: Printing and Mail Adjustment [OHR Health and Employee Welfare Division]                                      | 2,325              | 0.00         |
| Increase Cost: Other Labor Contract Costs   | 1,922              | 0.00         |
| Technical Adj: Adjust FTEs  | 0                  | 3.60         |
| Decrease Cost: Retirement Adjustment  | -3,419             | 0.00         |
| Decrease Cost: Group Insurance Adjustment   | -10,976            | 0.00         |
| Decrease Cost: Elimination of FY13 \$2,000 Lump Sum   | -21,997            | 0.00         |
| <b>FY14 RECOMMENDED:</b>  | <b>198,690,600</b> | <b>20.25</b> |

## PROGRAM SUMMARY

| Program Name  | FY13 Approved      |              | FY14 Recommended   |              |
|---|--------------------|--------------|--------------------|--------------|
|   | Expenditures       | FTEs         | Expenditures       | FTEs         |
| Director's Office   | 673,972            | 4.10         | 1,091,760          | 6.65         |
| Business Operations and Performance                         | 1,389,509          | 13.35        | 1,555,125          | 15.85        |
| Change Management, Training, and Organizational Development | 996,054            | 6.55         | 995,164            | 5.05         |
| Selection and Recruitment                                   | 1,098,942          | 9.40         | 1,366,229          | 10.40        |
| Labor and Employee Relations                                | 1,513,818          | 10.00        | 1,557,040          | 10.00        |
| OHR Health and Employee Welfare Division                    | 196,723,275        | 17.05        | 199,781,722        | 18.55        |
| <b>Total</b>  | <b>202,395,570</b> | <b>60.45</b> | <b>206,347,040</b> | <b>66.50</b> |

## CHARGES TO OTHER DEPARTMENTS

| Charged Department         | Charged Fund        | FY13             |             | FY14             |             |
|----------------------------|---------------------|------------------|-------------|------------------|-------------|
|                            |                     | Total\$          | FTEs        | Total\$          | FTEs        |
| <b>COUNTY GENERAL FUND</b> |                     |                  |             |                  |             |
| CIP                        | CIP                 | 1,003,199        | 7.85        | 910,326          | 6.95        |
| Fire and Rescue Service    | Fire                | 1,293,260        | 0.00        | 1,293,260        | 0.00        |
| Police                     | County General Fund | 240,574          | 2.00        | 252,741          | 2.00        |
| <b>Total</b>               |                     | <b>2,537,033</b> | <b>9.85</b> | <b>2,456,327</b> | <b>8.95</b> |

## FUTURE FISCAL IMPACTS

| Title  | CE REC.        |                | (\$000's)      |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | FY14           | FY15           | FY16           | FY17           | FY18           | FY19           |
| This table is intended to present significant future fiscal impacts of the department's programs.                        |                |                |                |                |                |                |
| <b>COUNTY GENERAL FUND</b>   |                |                |                |                |                |                |
| <b>Expenditures</b>  |                |                |                |                |                |                |
| <b>FY14 Recommended</b>  | <b>7,656</b>   | <b>7,656</b>   | <b>7,656</b>   | <b>7,656</b>   | <b>7,656</b>   | <b>7,656</b>   |
| No inflation or compensation change is included in outyear projections.  |                |                |                |                |                |                |
| <b>Labor Contracts</b>   | <b>0</b>       | <b>201</b>     | <b>252</b>     | <b>252</b>     | <b>252</b>     | <b>252</b>     |
| These figures represent the estimated cost of general wage adjustments, new service increments, and associated benefits. |                |                |                |                |                |                |
| <b>Labor Contracts - Other</b>   | <b>0</b>       | <b>0</b>       | <b>-105</b>    | <b>-105</b>    | <b>-105</b>    | <b>-105</b>    |
| These figures represent other negotiated items included in the labor agreements.   |                |                |                |                |                |                |
| <b>Subtotal Expenditures</b>   | <b>7,656</b>   | <b>7,857</b>   | <b>7,803</b>   | <b>7,803</b>   | <b>7,803</b>   | <b>7,803</b>   |
| <b>EMPLOYEE HEALTH BENEFIT SELF INSURANCE FUND</b>   |                |                |                |                |                |                |
| <b>Expenditures</b>  |                |                |                |                |                |                |
| <b>FY14 Recommended</b>  | <b>198,691</b> | <b>198,691</b> | <b>198,691</b> | <b>198,691</b> | <b>198,691</b> | <b>198,691</b> |
| No inflation or compensation change is included in outyear projections.  |                |                |                |                |                |                |
| <b>Labor Contracts</b>   | <b>0</b>       | <b>69</b>      | <b>86</b>      | <b>86</b>      | <b>86</b>      | <b>86</b>      |
| These figures represent the estimated cost of general wage adjustments, new service increments, and associated benefits. |                |                |                |                |                |                |

| Title  | CE REC.        |                |                | (\$000's)      |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | FY14           | FY15           | FY16           | FY17           | FY18           | FY19           |
| <b>Labor Contracts - Other</b>   | 0              | 0              | -2             | -2             | -2             | -2             |
| These figures represent other negotiated items included in the labor agreements. |                |                |                |                |                |                |
| <b>Subtotal Expenditures</b>   | <b>198,691</b> | <b>198,760</b> | <b>198,775</b> | <b>198,775</b> | <b>198,775</b> | <b>198,775</b> |