



FY22 Operating Budget: Committee Consent Calendar

GO Committee #5E

April 26, 2021

Department/Office: Finance

Staff: Gene Smith, Legislative Analyst

1. Staff Recommendation

Council staff recommends approval of the FY22 Finance NDA budget as submitted by the County Executive.

2. Summary of FY22 Recommended Budget

The County Executive's complete FY22 Recommended Operating Budget is attached at ©1.

Finance	FY21 Approved	FY22 CE Recommended	Change from FY21 Approved
General Fund	\$15,305,580	\$15,600,785	1.9%
Personnel Costs	\$12,672,910 97.67 FTEs	\$12,971,426 99.67 FTEs	2.4% 2.00 FTEs
Operating Costs	\$2,632,670	\$2,629,359	(0.1%)
Self-Insurance Fund	\$78,343,721	\$85,343,626	8.9%
Personnel Costs	\$4,752,323 32.37 FTEs	\$4,646,149 32.37 FTEs	(2.2%) 0.00 FTEs
Operating Costs	\$73,591,398	\$80,697,477	9.7%
Total Expenditures (All Funds)	\$93,649,301 130.04 FTEs	\$100,944,411 132.04 FTEs	7.8% 1.5%

3. Summary of FY22 Recommended Changes/Adjustments

General Fund - No Service Impact

- Finance's budget will increase by about \$112,000 due to shifts in chargebacks to other departments/divisions.
- Finance's budget will decrease by \$45,000 due to shifts of contracts to the Office of the County Executive.
- Finance's budget will increase by about \$225,500 due to the approved FY21 compensation adjustments and recommended FY22 compensation adjustments.

Self-Insurance Fund – No Service Impact

- An increase of \$4,152,000 is recommended based on actuary determined increases for claims.
- An increase of \$2,892,156 is recommended based on cost increases for commercial insurance premiums.
- The Self Insurance Fund has sufficient reserves to absorb the actuary determined increases. The result is that all agency contributions will be maintained at the FY21 level.
- This budget will decrease by about \$108,000 due to the approved FY21 compensation adjustments and recommended FY22 compensation adjustments.



Finance

RECOMMENDED FY22 BUDGET

\$100,944,411

FULL TIME EQUIVALENTS

132.04

MICHAEL COVEYOU, DIRECTOR

MISSION STATEMENT

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

BUDGET OVERVIEW

The total recommended FY22 Operating Budget for the Department of Finance is \$100,944,411, an increase of \$7,295,110 or 7.79 percent from the FY21 Approved Budget of \$93,649,301. Personnel Costs comprise 17.45 percent of the budget for 126 full-time position(s) and no part-time position(s), and a total of 132.04 FTEs. Total FTEs may include seasonal or temporary positions and may also reflect workforce charged to or from other departments or funds. Operating Expenses account for the remaining 82.55 percent of the FY22 budget.

The Finance Operating Budget is comprised of a General Fund component (the Director's Office and the Divisions of Fiscal Management, Treasury, Information Technology, and Controller) and the Division of Risk Management, which is funded by the Liability and Property Coverage Self-Insurance Fund. The total FY22 Operating Budget for the General Fund component is \$15,600,785, an increase of \$295,205 or 0.20 percent over the FY21 approved budget of \$15,305,580. Personnel Costs comprise approximately 83.15 percent of the General Fund budget for 115 full-time positions. A total of 99.67 FTEs includes these positions as well as any seasonal or temporary positions and positions charged to or from other departments or funds. Operating Expenses account for the remaining 16.85 percent of the budget.

The total FY22 Operating Budget for the Self-Insurance Fund component of Finance (Risk Management) is \$85,343,626, an increase of \$6,999,905 or 8.93 percent over the FY21 approved budget of \$78,343,721. Personnel Costs comprise approximately 5.45 percent of the Self-Insurance Fund budget for 11 full-time positions. A total of 32.37 FTEs includes these positions as well as any seasonal or temporary positions and positions charged to or from other departments or funds. Operating Expenses account for the remaining 94.55 percent of the budget. Included in the total FTEs are 21 FTEs charged to the Self-Insurance Fund by the Office of the County Attorney and 0.37 FTEs charged by the General Fund component of Finance (Controller Division) for services provided in support of Risk Management.

COUNTY PRIORITY OUTCOMES

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

INITIATIVES

- ★ Develop electronic claim reporting forms to streamline reporting and eliminate significant paper waste in the Claims Section.
- ★ The Partnering Community Banks with the Small Business Plus! Program boost lending to local small businesses and spur job creation in Montgomery County. The Small Business Plus! Program began with an initial total deposit of \$10 million with several local community banks in 2012 and has since expanded into deposits of approximately \$50 million as of December 31, 2019 with the program generating over \$2.9 million in interest income and creating an estimated 2,588 jobs. The program is in its 8th year in calendar year 2020 with 3 participating banks.
- ★ MCTIME Workforce TimeKeeper on-premise migration to SaaS Strikethrough will provide a single platform for timekeeping, and the County will benefit from enhanced functionality and disaster recovery.
- ★ The Department of Finance worked with the County Council to adopt amendments to the Public Election Fund Program that will improve and enhance the Administration and operations of the Program in the current election cycle. The Department is in the process of adopting Executive Regulations to address improvements that include enhanced clarity and transparency as well as establishing a post-election audit of the public campaign financing system to ensure compliance with County Law.

INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- ★ Implemented Simplifile, the online system for e-recording for transfer/recording to increase productivity and allow more staff to work remotely instead of more time-intensive manual processing.
- ★ Implemented new software, Gravity, to improve the efficiency and accuracy of the creation and completion of the Comprehensive Annual Financial Report.
- ★ With the assistance of the County Executive and Department Directors, created a mandatory Worksite Safety Coordinator Program to improve County safety and health culture. All Departments now have representation and have spent the past several months working on the core elements of the County Occupational Safety and Health Program. The implementation of new training and educational programs has strengthened the County's overall safety culture.

PROGRAM CONTACTS

Contact Jedediah Millard of the Department of Finance at 240.777.8855 or Estela Boronat de Gomes of the Office of Management and Budget at 240.777.2785 for more information regarding this department's operating budget.

PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable), with multi-program measures displayed at the front of this section and program-specific measures shown with the relevant program. The FY21 estimates reflect funding based on the FY21 Approved Budget. The FY22 and FY23 figures are performance targets based on the FY22 Recommended Budget and funding for comparable service levels in FY23.

PROGRAM DESCRIPTIONS

Controller

This program provides effective management and support to the operations of accounts payable and receivable; general and grants accounting; financial analysis, audit and compliance; and payroll. This program through its operations is responsible for overseeing expenditures and cash flow management; preparing timely and accurate annual financial statements and other standardized reports; complying with Federal, State, and County mandates; and developing standardized County policies and procedures.

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

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

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

The Financial Analysis, Audit, and Compliance (FAAC) section is responsible for performing extensive financial analysis to improve financial reporting, advancing functions in Oracle EBS financial modules, posting audits of financial transactions, and ensuring compliance with Department and Countywide policies.

Payroll operations is responsible for managing and maintaining the County's payroll system and functions as prescribed by Federal, State, and County laws, and local regulations. It provides timely and accurate payroll disbursements to County employees, accounts for payroll deductions, issues W-2 statements to account for pre-tax and post-tax benefits, maintains official payroll and leave records, and responds to internal and external inquiries. Payroll proactively operates in conjunction with other County departments to maintain and develop efficient and effective improvements to the personnel/payroll.

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Procurement Card transactions processed	43,321	37,881	38,000	38,000	38,000
Vendor payments issued ¹	118,086	107,773	110,000	110,000	110,000
Journal entries prepared	1,940	1,800	1,800	1,800	1,800
Journal entries reviewed and posted	4,098	3,600	3,600	3,600	3,600
Grant reports produced	552	488	500	500	500
Paychecks and payroll advices issued for employees ²	298,471	289,751	300,000	300,000	300,000
Pension and long-term disability (LTD2) payroll payments processed	75,254	76,059	80,000	80,000	80,000
Procurement Card rebate revenue generated	\$770,260	\$768,078	\$750,000	\$750,000	\$750,000
Percent of non-compliant payments - Direct purchase orders created the same day as invoice date and duplicate dollars per total invoices	0.30%	0.04%	0.04%	0.03%	0.03%

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Percent of payroll errors per sum of dollars under and overpaid	0.30%	0.28%	0.32%	0.29%	0.29%

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

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

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	6,222,798	49.87
Increase Cost: Reduce Chargeback to Alcohol Beverages Services	193,154	2.00
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	(116,064)	0.00
FY22 Recommended	6,299,888	51.87

Fiscal Management

This program provides effective management of County capital and operating funds and the fiscal analysis and issue management associated with master plan development, economic development, and legislative issues. It is also responsible for accurate revenue and economic forecasting and publishing reports on economic and revenue analysis on a monthly and quarterly basis for dissemination to the County Council and public. One of the program's primary goals is to maintain the County's AAA General Obligation Bond debt rating and to actively invest the County's working capital to minimize risk while generating maximum investment income.

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

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

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Make Office Vacancies Extinct (MOVE) Program: Square feet of office space leased	122,316	81,763	65,000	71,500	78,650
Receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting ¹	Received	Expected	Expected	Expected	Expected
Interest Rate Benchmarking - County General Obligation (GO) vs. Municipal Market Data Index (basis point spread)	7.00	3.00	6.00	0.00	0.00
Investment Return Benchmarking - County Return vs. S&P Local Government Investment Pool Index (basis point spread)	22	34	5	2	2

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Revenue Forecasting - Percent variance between actual revenue and projected revenue	-1.80%	-0.43%	0.00%	0.00%	0.00%
Interest Rate - True Interest Cost for Montgomery County General Obligation Bonds (the most common debt instrument used by the County)	3.30%	2.21%	1.42%	3.00%	4.00%
Investment Return - Rate of return on Montgomery County's investments	2.33%	1.76%	0.15%	0.10%	0.10%
Bond Rating - Rating given to Montgomery County by Fitch, Moody's, and Standard and Poor's (Bond ratings are a measure of the quality and safety of a bond and are based on the issuer's financial condition)	AAA	AAA	AAA	AAA	AAA

¹ The County has been awarded this certificate more times than any other county in the nation (FY19 = 50 times)

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	2,042,566	10.75
Shift: Contract Administration for the Foundation for Asian Pacific American Chamber of Commerce to the Office of the County Executive.	(20,000)	0.00
Shift: Contract Administration for Hispanic Chamber of Commerce to the Office of the County Executive.	(25,000)	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.	(28,020)	0.00
FY22 Recommended	1,969,546	10.75

Information Technology

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

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Electronic payments (credit card and ACH) transactions processed by the County's credit card processor and bank	4,331,646	4,625,166	4,763,921	4,906,839	5,054,044
Workflows, tasks, and processes streamlined utilizing existing or new technologies	23	37	39	41	43

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	1,599,064	4.00
Increase Cost: Annual Payment Card Industry (PCI), and Automatic Clearing House (ACH) Industry Compliance	6,250	0.00
Shift: Chargeback for Billing, Collection and Processing Services for Non-Tax Supported Funds	(113,793)	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.	161,426	0.00
FY22 Recommended	1,652,947	4.00

☼ Operations and Administration

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

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	3,749,225	14.37
Multi-program adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting multiple programs.	415,453	0.00
FY22 Recommended	4,164,678	14.37

☼ Risk Management

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

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Computer based/onsite training classes provided by the Safety Section	462	2,300	3,300	3,000	3,000
Workers Compensation - Cost per \$100 of payroll	\$2.84	\$2.99	\$2.93	\$2.98	\$2.98
Workers Compensation - Number of Montgomery County Government cases resulting in lost work time	528	330	236	300	400

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	77,551,254	28.00
Increase Cost: Self Insured Claims - Actuary Determined Increase	4,152,000	0.00
Increase Cost: Increase in Commercial Insurance Premiums	2,892,156	0.00
Increase Cost: Claims Handling - Contract Price Increase	31,273	0.00
Increase Cost: Increase in Charges from the State of Maryland to Self-Insurance Entities	26,240	0.00
Increase Cost: Building Space Lease	3,729	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.	(205,650)	0.00
FY22 Recommended	84,451,002	28.00

Treasury

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

Program Performance Measures	Actual FY19	Actual FY20	Estimated FY21	Target FY22	Target FY23
Tax related number of service request tickets transferred from MC311 Call Center to Treasury	3,220	3,241	3,500	3,750	3,750
Property tax accounts billed	376,259	348,037	376,600	377,500	379,500
Transfer tax transactions processed ¹	21,048	18,972	23,000	23,000	23,000
Cashier transactions processed	91,977	73,710	80,000	90,000	90,000

¹ Transfer Tax transactions includes taxable and non-taxable transactions

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	2,484,394	23.05
Shift: Chargeback for Billing, Collection and Processing Services for Non-Tax	32,483	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.	(110,527)	0.00
FY22 Recommended	2,406,350	23.05

BUDGET SUMMARY

	Actual FY20	Budget FY21	Estimate FY21	Recommended FY22	%Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	7,938,927	10,004,755	8,835,150	10,246,975	2.4 %
Employee Benefits	2,873,098	2,668,155	2,572,161	2,724,451	2.1 %
County General Fund Personnel Costs	10,812,025	12,672,910	11,407,311	12,971,426	2.4 %
Operating Expenses	3,538,635	2,632,670	2,889,899	2,629,359	-0.1 %
County General Fund Expenditures	14,350,660	15,305,580	14,297,210	15,600,785	1.9 %
PERSONNEL					
Full-Time	124	119	119	115	-3.4 %
Part-Time	0	0	0	0	—
FTEs	98.92	97.67	97.67	99.67	2.1 %
REVENUES					
Miscellaneous Revenues	810,013	700,000	700,000	700,000	—
Other Charges/Fees	444,974	505,200	570,600	535,500	6.0 %
Other Fines/Forfeitures	10,161	15,000	5,000	0	-100.0 %
Other Intergovernmental	508,022	514,230	514,230	510,700	-0.7 %

BUDGET SUMMARY

	Actual FY20	Budget FY21	Estimate FY21	Recommended FY22	%Chg Bud/Rec
County General Fund Revenues	1,773,170	1,734,430	1,789,830	1,746,200	0.7 %
SELF INSURANCE INTERNAL SERVICE FUND					
EXPENDITURES					
Salaries and Wages	3,440,323	3,748,658	3,358,989	3,678,136	-1.9 %
Employee Benefits	981,678	1,003,665	884,975	968,013	-3.6 %
Self Insurance Internal Service Fund Personnel Costs	4,422,001	4,752,323	4,243,964	4,646,149	-2.2 %
Operating Expenses	60,862,037	73,591,398	73,763,202	80,697,477	9.7 %
Self Insurance Internal Service Fund Expenditures	65,284,038	78,343,721	78,007,166	85,343,626	8.9 %
PERSONNEL					
Full-Time	11	11	11	11	—
Part-Time	0	0	0	0	—
FTEs	31.87	32.37	32.37	32.37	—
REVENUES					
Investment Income	4,758,470	1,628,727	1,628,727	172,690	-89.4 %
Miscellaneous Revenues	1,194,840	1,000,000	1,000,000	1,000,000	—
Self Insurance Revenues	74,259,415	77,514,144	77,514,144	77,514,144	—
Self Insurance Internal Service Fund Revenues	80,212,725	80,142,871	80,142,871	78,686,834	-1.8 %
DEPARTMENT TOTALS					
Total Expenditures	79,634,698	93,649,301	92,304,376	100,944,411	7.8 %
Total Full-Time Positions	135	130	130	126	-3.1 %
Total Part-Time Positions	0	0	0	0	—
Total FTEs	130.79	130.04	130.04	132.04	1.5 %
Total Revenues	81,985,895	81,877,301	81,932,701	80,433,034	-1.8 %

FY22 RECOMMENDED CHANGES

	Expenditures	FTEs
COUNTY GENERAL FUND		
	FY21 ORIGINAL APPROPRIATION	15,305,580 97.67
Other Adjustments (with no service impacts)		
Increase Cost: FY21 Compensation Adjustment	285,755	0.00
Increase Cost: Reduce Chargeback to Alcohol Beverages Services [Controller]	193,154	2.00
Increase Cost: FY22 Compensation Adjustment	110,654	0.00
Shift: Chargeback for Billing, Collection and Processing Services for Non-Tax [Treasury]	32,483	0.00
Increase Cost: Annual Payment Card Industry (PCI), and Automatic Clearing House (ACH) Industry Compliance [Information Technology]	6,250	0.00
Decrease Cost: Retirement Adjustment	(1,133)	0.00

FY22 RECOMMENDED CHANGES

	Expenditures	FTEs
Decrease Cost: Print and Mail Adjustment	(3,315)	0.00
Decrease Cost: Annualization of FY21 Operating Expenses	(5,066)	0.00
Shift: Contract Administration for the Foundation for Asian Pacific American Chamber of Commerce to the Office of the County Executive. [Fiscal Management]	(20,000)	0.00
Shift: Contract Administration for Hispanic Chamber of Commerce to the Office of the County Executive. [Fiscal Management]	(25,000)	0.00
Shift: Chargeback for Billing, Collection and Processing Services for Non-Tax Supported Funds [Information Technology]	(113,793)	0.00
Decrease Cost: Annualization of FY21 Personnel Costs	(164,784)	0.00
FY22 RECOMMENDED	15,600,785	99.67

SELF INSURANCE INTERNAL SERVICE FUND

	FY21 ORIGINAL APPROPRIATION	FY21 ORIGINAL APPROPRIATION
	78,343,721	32.37
<u>Other Adjustments (with no service impacts)</u>		
Increase Cost: Self Insured Claims - Actuary Determined Increase [Risk Management]	4,152,000	0.00
Increase Cost: Increase in Commercial Insurance Premiums [Risk Management]	2,892,156	0.00
Increase Cost: FY21 Compensation Adjustment	124,030	0.00
Increase Cost: FY22 Compensation Adjustment	50,437	0.00
Increase Cost: Claims Handling - Contract Price Increase [Risk Management]	31,273	0.00
Increase Cost: Increase in Charges from the State of Maryland to Self-Insurance Entities [Risk Management]	26,240	0.00
Increase Cost: Building Space Lease [Risk Management]	3,729	0.00
Increase Cost: Motor Pool Adjustment	2,459	0.00
Decrease Cost: Print and Mail Adjustment	(8)	0.00
Decrease Cost: OPEB Adjustment	(1,770)	0.00
Decrease Cost: Retirement Adjustment	(9,760)	0.00
Decrease Cost: Annualization of FY21 Personnel Costs	(270,881)	0.00
FY22 RECOMMENDED	85,343,626	32.37

PROGRAM SUMMARY

Program Name	FY21 APPR Expenditures	FY21 APPR FTEs	FY22 REC Expenditures	FY22 REC FTEs
Controller	6,222,798	49.87	6,299,888	51.87
Fiscal Management	2,042,566	10.75	1,969,546	10.75
Information Technology	1,599,064	4.00	1,652,947	4.00
Operations and Administration	3,749,225	14.37	4,164,678	14.37
Risk Management	77,551,254	28.00	84,451,002	28.00
Treasury	2,484,394	23.05	2,406,350	23.05
Total	93,649,301	130.04	100,944,411	132.04

CHARGES TO OTHER DEPARTMENTS

Charged Department	Charged Fund	FY21 Total\$	FY21 FTEs	FY22 Total\$	FY22 FTEs
COUNTY GENERAL FUND					
Human Resources	Employee Health Self Insurance	104,170	0.75	99,570	0.75
Human Resources	Retiree Health Benefits Trust Fund	38,650	0.25	41,582	0.30
General Services	Central Duplicating (Printing & Mail)	6,980	0.05	6,770	0.05
Transportation	Leaf Vacuuming	241,830	0.43	254,550	0.43
Parking District Services	Bethesda Parking	33,560	0.24	32,540	0.24
Parking District Services	Silver Spring Parking	38,000	0.27	36,810	0.27
Parking District Services	Wheaton Parking	12,790	0.09	12,370	0.09
Community Use of Public Facilities	Community Use of Public Facilities	51,480	0.37	50,010	0.37
Recreation	Recreation	45,300	0.33	44,110	0.33
Permitting Services	Permitting Services	13,590	0.10	13,240	0.10
Environmental Protection	Water Quality Protection	939,867	6.00	969,796	6.00
Recycling and Resource Management	Solid Waste Disposal	581,270	4.38	609,540	4.38
Recycling and Resource Management	Solid Waste Collection	266,990	0.64	280,770	0.64
Alcohol Beverage Services	Liquor	821,265	6.50	193,516	0.50
CIP	Capital Fund	39,397	0.25	39,895	0.25
Non-Departmental Accounts	Retirement Fund (ERS)	41,366	0.30	39,448	0.30
Non-Departmental Accounts	Retiree Health Benefits Trust Fund	4,884	0.05	0	0.00
Non-Departmental Accounts	RSP-Disability Benefits (LTD2)	1,550	0.01	1,480	0.01
Economic Development Fund	Economic Development Fund	163,335	1.00	161,959	1.00
Total		3,446,274	22.01	2,887,956	16.01

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY22	FY23	FY24	FY25	FY26	FY27
COUNTY GENERAL FUND						
EXPENDITURES						
FY22 Recommended	15,601	15,601	15,601	15,601	15,601	15,601
No inflation or compensation change is included in outyear projections.						
Labor Contracts	0	250	250	250	250	250
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	15,601	15,851	15,851	15,851	15,851	15,851
SELF INSURANCE INTERNAL SERVICE FUND						
EXPENDITURES						
FY22 Recommended	85,344	85,344	85,344	85,344	85,344	85,344

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY22	FY23	FY24	FY25	FY26	FY27
No inflation or compensation change is included in outyear projections.						
Retiree Health Insurance Pre-funding	0	(4)	(8)	(13)	(13)	(13)
Labor Contracts	0	92	92	92	92	92
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	85,344	85,432	85,428	85,423	85,423	85,423