



OFFICE OF THE COUNTY ATTORNEY

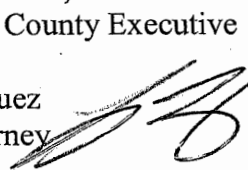
Isiah Leggett
County Executive

Leon Rodriguez
County Attorney

MEMORANDUM

TO: Isiah Leggett
County Executive

Timothy Firestine, Chief Administrative Officer
Office of the County Executive

VIA: Leon Rodriguez
County Attorney 

FROM: Marc P. Hansen *Marc Hansen*
Deputy County Attorney

DATE: May 5, 2009

RE: Negative Appropriation; Savings Plan

The Council approved the FY-09 Operating Budget for the County Government in Resolution 16-577. Through this resolution the Council approved specific appropriations for personnel costs for each department and office in the County government. For example, the Council approved an appropriation of \$3,876,830 in personnel costs for the Office of Management and Budget. The total appropriation for personnel costs for all County departments was \$571,013,140.

Although the resolution appropriates specific amounts to cover personnel costs for each department, Condition 25 of the Resolution requires the Executive to reduce at least \$5,000,000 in "County personnel costs through retirement incentives" and an additional \$8,000,000 in savings through reduced personnel costs, or by implementing other productivity improvements and increased efficiencies in County government operations.¹

¹ Condition 25 provides: "In FY 2009, the County Executive must implement the retirement incentive program authorized in County Code Section 33-42 (j) and take any other legally authorized actions necessary to reduce at least \$5 million in County personnel costs through retirement incentives. In FY 2009, the Executive must also take

In order to reduce the total operating budget appropriations for the County government, the Council approved a negative non-departmental account in the amount of \$13,000,000.² We have coined the term “negative appropriation” to describe the action taken by the Council in Condition 25 and the negative non-departmental account.

You have asked for an opinion concerning the legality of including in the annual operating budget a negative appropriation.

Short Answer

A negative appropriation is not consistent with the Charter. A negative appropriation acts as a generalized command to the Executive to reduce appropriations made elsewhere in the budget. This is not consistent with the Charter, because the Charter requires the Council to adopt a budget that includes appropriations of specific amounts for specific purposes for the ensuing fiscal year.

Our conclusion does not impact the Executive’s ability to impound appropriated funds (known colloquially as a “savings plan”). The Executive’s ability to impose a savings plan must be: 1) subject to Council approval or made under appropriate guidelines established in legislation; and 2) made in response to matters that arise after adoption of the budget.

Analysis

The Negative Appropriation—In General.

Under Charter Section 303, the Executive must recommend a capital and operating budget “for the **ensuing fiscal year.**” Under Charter Section 305, the Council may “add to, delete from, increase or decrease any **appropriation item** in the operating or capital budget” recommended by the Executive. Under Charter Section 306, the Executive may “disapprove or delete any **item**” in the budget approved by the Council.

The terms “ensuing fiscal year”, “appropriation”, and “item” are highlighted because they embody two important concepts relative to understanding the reasoning behind this opinion:

1. The annual budget adopts the plan of expenditures for an entire fiscal year—a plan the Executive is entitled to rely on.
2. The fiscal plan must be expressed in terms of appropriations for specific items.

other legally authorized actions to reduce County personnel costs, or implement other productivity improvements and increased efficiencies in County government operations, that in the aggregate will reduce appropriated expenditures by at least \$8 million”

² See attached Resolution 16-577, pages 6-7 and 6-17.

The Charter's expectation that a fiscal plan will be adopted for a fiscal year has been recognized in County Attorney opinions spanning nearly 40 years. In 1971 County Attorney David L. Cahoon observed that, "the approval of a capital budget item and the making of an appropriation for budget item established the fiscal policy of the legislative body for that fiscal year."³ In 1984 County Attorney Paul A. McGuckian stated, "It is quite clear from the Charter language that the County Council must act on an annual basis through the budget and appropriation process to express its fiscal policy for the coming fiscal year."⁴ The Council does not, therefore, have the authority to change the annual spending plan once it is adopted—except to grant additional expenditure authority to the Executive by way of a supplemental or special appropriation under Charter Sections 307 and 308.

The expectation that the fiscal plan must be expressed through appropriation of items stems from the nature of an appropriation and the meaning of the term "item". As we will see in the following discussion, the concept of appropriation and item are overlapping and conterminous—perhaps even redundant.

An appropriation is made by "a lawful legislative act whose primary object is to authorize the withdrawal from the state treasury of a certain sum of money for a specified public object or purpose to which such sum is to be applied."⁵ McQuillin observes that "an appropriation must, of course, fix the amount, and annual appropriation bills are sometimes required by statute or charter to specify the amount appropriated for each purpose. Appropriation bills are generally required to specify the objects and purposes for which the appropriation is made."⁶ Blacks Law Dictionary defines appropriation as a, "legislative body's act of setting aside a sum of money for a public purpose."

The Charter's concept of appropriating by item has been in place at least since the current Charter was adopted in 1968. The operative language of Charter Sections 305 and 306 have remained unchanged since that time. In a 1981 opinion County Attorney Paul McGuckian concluded, after surveying Maryland and other state case law, that a budgetary item "is the separate monetary amount that attaches to it. Without a separate monetary amount, it is not an 'item'."⁷ The County operating budget, including the FY-09 operating budget, appropriates monies using the following "item" categories: personnel costs, operating expense, and capital outlay.

³ This 1971 opinion of the Office of the County Attorney concluded that the Council may not approve capital appropriations contingent on later Council approval during the same fiscal year.

⁴ This 1984 opinion concluded that "when the Council approves an item in the budget and appropriates the funds the Executive must consider that this funding is for the entire fiscal year, even where there is a gross under appropriation. ... The action of the Council on the budget is final and unconditional. The Council has no authority to approve items in the budget, subject to its taking some future action."

⁵ *Bayne v. Secretary of State*. 283 Md. 560, 570 (1978).

⁶ McQuillin, *Municipal Corporations* (3rd Ed.) § 39:88.

⁷ This 1981 opinion concluded that, "the County Council may re-approve only items contained in the budget which the Executive has vetoed. Furthermore, re-approval of any item may not take the form of restoration of only a portion of the item, but must be re-approval by the Council of the vetoed item in toto."

A negative appropriation is contrary to these Charter principles. The negative appropriation calls into question each amount appropriated for each item/category. For example the negative appropriation appearing in the FY-09 Annual Operating Budget leaves in doubt the Council's intent with respect to the amount to be appropriated for personnel cost for each department in the County government. With each appropriated item in doubt, the budget fails to articulate a fiscal plan with sufficient detail to qualify as an annual budget with appropriations by item as required by the Charter.

The Problem of a Retirement Savings Plan—A Proposed Solution.

The FY-09 Annual Operating Budget contained a negative appropriation in the amount of \$13,000,000. Of the \$13,000,000 the County Executive was instructed to reduce personnel costs of \$5,000,000 through a retirement incentive program.

We understand that the retirement incentive program has been proposed in the past as a means of closing projected budget gaps and that, at the time of the budget adoption, the number of retirees and the positions to be abolished through the program are known only in a general sense. Thus, the savings associated with a retirement savings plan cannot be determined with precision at the departmental level.

This problem can be resolved by reducing appropriate departments' personnel costs by estimated amounts and then using the authority to transfer funds under Charter Section 309 to make final adjustments after the results of position reductions become known by department.

The Negative Appropriation and a Savings Plan—Distinguished.

The negative appropriation used in the FY-09 Annual Operating Budget is conceptually different than the Executive adopting, with Council consent, a savings plan that proposes to reduce expenditures because of unforeseen events occurring after adoption of the budget. Historically, savings plans have been proposed when it becomes apparent that revenue projections used as the basis for adoption of the budget will not be achieved. A savings plan is significantly different than the negative appropriation in the following ways:

1. The savings plan is premised on events that were not (and could not be) factored into the annual budget when adopted; and
2. The Executive proposes a savings plan which is then subject to Council approval.⁸

⁸ A savings plan must be initiated by the Executive, because the Council cannot on its own initiative condition or reduce an appropriation already made. See County Attorney opinion to Robert Kendal, Director, Office of Management and Budget, dated April 7, 1999. Under the Charter it is important to keep the concept of impoundment (or savings plan), which is permitted, separate from the concept of dis-appropriation by the Council, which is not permitted.

The savings plan process, which has developed informally over the last several years to address revenue short falls experienced by the County, has become a means acceptable to both branches of government for the Executive to impound funds in order to address issues that arise after adoption of the budget.

Generally the Executive may not impound funds if impoundment would compromise the underlying purpose of the appropriation—except to avoid a needless expenditure of public funds. The Massachusetts Supreme Judicial Court, in an often relied upon opinion, addressed the constitutionality of a proposed Massachusetts statute that would require the Governor to expend the entire amount of an appropriation. In determining that this proposed state law was unconstitutional, the Court observed:

“[H]owever minutely appropriations are itemized, some scope is left for the exercise of judgment and discretion by Executive or administrative officers or boards in the expenditure of money within the limits of the appropriation.” [Citation omitted] We think there is a constitutional basis for such an assumption, in that the exercise of judgment in discretion in the implementation of legislative policy is necessary to the efficient and effective operation of government. Inasmuch as it is the function of the executive branch to expend funds, it must be implied that the “supreme executive magistrate,” as head of one of the three coequal branches of government, is not obliged to spend the money foolishly or needlessly. The executive branch is the organ of government charged with the responsibility of, and is normally the only branch capable of, having detailed and contemporaneous knowledge regarding spending decisions. The constitutional separation of powers and responsibilities, therefore, contemplates that the Governor be allowed some discretion to exercise his judgment not to spend money in a wasteful fashion, **provided that he has determined reasonably that such a decision will not compromise the achievement of underlying legislative purposes and goals.**” (Emphasis added)⁹

The Maryland General Assembly has authorized the Governor to impound funds within certain carefully crafted parameters. Section 7-213 of the State Finance and Procurement Article authorizes the Governor to reduce by not more than 25% “any appropriation that the Governor considers unnecessary.” The Governor may not reduce an appropriation to the legislative branch or judicial branch of the State government nor reduce an appropriation for: (1) payment of principle or interest on state debt; (2) public schools; or (3) the salary of a public officer during the term of office. In addition, the Governor may not, except as provided under the State merit system law, reduce an appropriation for the salary of an employee in the classified or unclassified service of the State. The Court of Appeals upheld this state statute, turning away a

⁹ *Opinion of the Justices to the Senate*, 375 Mass 827 (1978)

challenge to its constitutionality on the grounds that it violated the separation of powers doctrine. The Court stated,

The General Assembly, in the statutory scheme for the administration of the budget, has provided sufficient safeguards with respect to the Governor's exercising of authority. For example, in order for the Governor to reduce an appropriation under Section 7-213, he must obtain the approval of the Board of Public Works. In addition, Section 7-210 provides that the Governor may not make any substantive changes to the budget bill pursuant to Section 7-213. Furthermore, Section 7-213 (b) delineates various types of appropriation which the Governor may not reduce. As to the other appropriations, the statute itself provides that the Governor may only reduce items which he deems "unnecessary." Finally, the statute only allows a reduction of 25%. These provisions circumscribe the Governor's exercise of authority while allowing a necessary degree of flexibility."¹⁰

Applying the principles delineated in these two cases to the County, it is clear that: 1) Normally, the Executive must expend appropriated funds in order to implement the legislative policy that motivated the appropriation, but the Executive has an inherent executive power to impound funds to the extent necessary to avoid expending funds "needlessly or foolishly". This power of impoundment is narrow. 2) The Executive may propose a savings plan in response to events that arise after adoption of the annual budget. The savings plan must, however, be approved by the Council in order to avoid having the Executive exercising a *de facto* veto over the Council's policy decisions embodied in the annual budget.

Given the informal nature of the County's current savings plan process, the Executive and Council may wish to consider adoption of legislation to regulate the process. In 1982, the Council considered legislation, in the form of Bill 49-82, to establish a process for executive reduction of appropriations. The bill required that the Executive submit a periodic revenue report and, within certain time frames, the Executive was to propose to the Council expenditure reductions associated with the revenue report. The Executive's proposed decreases would take effect within 30 days unless disapproved by the Council.¹¹ Section 7-213 authorizing impoundment by the Governor may also serve as another model for the Executive and Council to consider.

Conclusion

A negative appropriation is not consistent with the Charter because it fails to propose an expenditure plan by item for the ensuing fiscal year. A savings plan, however, is distinguishable from a negative appropriation. A savings plan is premised on events that arise after the adoption

¹⁰ *Judy v. Schaffer*, 331 Md. 239, 264 (1993).

¹¹ Bill 49-82 was proposed in connection with a proposed Charter amendment to permit the Council to disappropriate funds. Neither was approved by the Council.

Isiah Leggett
Timothy Firestine
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of the budget and only permits the Executive to impound appropriated funds with the consent of the Council. A savings plan, therefore, is consistent with the Charter, although we recommend that consideration be given to regularizing the savings plan through adoption of appropriate legislation.

CC: Philip M. Andrews, President
County Council

Joe Beach, Director
Office of Management and Budget

Kathleen Boucher, Assistant Chief Administrative Officer
Office of the County Executive

Steve Farber, Director
Council Staff

Michael Faden
Senior Legislative Attorney

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Resolution No.: 16-577

Introduced: May 22, 2008

Adopted: May 22, 2008

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: County Council

Subject: Approval of and Appropriation for the FY 2009 Operating Budget of the Montgomery County Government

Background

1. As required by Section 303 of the County Charter, the County Executive sent to the County Council the FY 2009 Operating Budget for the Montgomery County Government.
2. As required by Section 304 of the Charter, the Council held public hearings on the Operating Budget on April 7, 2008, April 8, 2008, April 9, 2008, and April 10, 2008.

Action

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

1. The Council approves the FY 2009 Operating Budget for the Montgomery County Government and appropriates the funds as shown on the attachment to this resolution in the following sections.

Section A: The General Fund Operating Budget contains the tax-supported, non-grant-funded appropriations for departmental and non-departmental General Fund accounts.

Section B: The Special Revenue Funds Tax-Supported Budget contains the non-grant appropriations associated with all tax-supported Special Funds.

Section C: The Debt Service Budget includes all tax-supported debt service on General Obligation Bonds for the General Fund and tax-supported Special Funds and all tax-

supported expenditures for long term leases, short term leases, and other tax-supported and non-tax supported debt.

Section D: The Grant Fund Operating Budget contains the grant-funded appropriations for all tax-supported General Fund accounts and tax-supported Special Fund accounts of County Government. Any appropriation for and spending on any project funded by non-County funds is contingent on notice of receipt of the non-County funds.

Section E: The Special Revenue Funds Self-Supporting Funds Budget contains both grant and non-grant-funded appropriations for self-supporting (non-tax-supported) funds.

Section F: The Enterprise Funds Budget contains both grant and non-grant-funded appropriations for enterprise funds and the debt service appropriation for enterprise funds, and notes the total appropriations for the County's Risk Management Liability and Property Coverage Self-Insurance Fund and Employees Health Benefits Self-Insurance Fund.

2. This resolution re-appropriates or appropriates revenue received from non-County sources for programs funded in whole or in part from those non-County funds:
 - a) together with matching County funds, if any; and
 - b) to the extent that the program period approved by the non-County source requires more than one fiscal year to complete the grant program, under the terms of receipt of the non-County revenues.

3. This resolution re-appropriates the fund balances of the following funds:
 - Central Duplicating Fund
 - Drug Enforcement Forfeitures Fund
 - Economic Development Fund
 - Housing Initiative Fund
 - Motor Pool (DGS) Internal Service Fund
 - Rehabilitation Loan Fund
 - Restricted Donation Special Revenue Fund

4. This resolution re-appropriates encumbered appropriations, permitting them to be spent in FY 2009. Any unencumbered appropriation lapses at the end of FY 2008, except as re-appropriated elsewhere in this resolution.

5. Section G of this resolution lists the entities designated to receive non-competitive contract awards under Section 11B-14(a)(4) of the County Code, which states: "A contract may be awarded without competition if the Chief Administrative Officer makes a written determination that the contract award serves a public purpose and a proposed contractor has been identified in a grant or appropriation resolution approved by the Council."

Appropriations for these awards are included in the departmental and non-departmental appropriations in Sections A through F. The Chief Administrative Officer has determined that the entities listed in Section G serve a public purpose and contract awards are in the public interest. The amounts listed in Section G are estimates only and may vary due to changed circumstances. The Council in Resolution 14-490 adopted the process to designate entities under this provision.

Section G of this resolution also includes entities eligible to receive a non-competitive payment from the Department of Health and Human Services as a supplement for direct services to promote normalization of persons with developmental disabilities. For FY 2009, the total amount paid to these entities must not exceed \$8,384,261.

6. In the following agency budgets, the Council appropriates payments to the Risk Management Liability and Property Coverage Self-Insurance Fund. The Director of Finance must transfer the following amounts from the respective appropriations for County Government, the Montgomery County Public Schools, and Montgomery College to the Risk Management Liability and Property Coverage Self-Insurance Fund on or immediately after July 1, 2008. The Director of Finance must notify the Maryland-National Capital Park and Planning Commission that its contribution to the Fund is due on or immediately after July 1, 2008.

Amount	
\$9,809,740	County General Fund Risk Management Non-Departmental Account
4,401,970	County Special, Enterprise, and Internal Service Funds Contributions
6,398,710	Fire and Rescue System – Fire Tax District Funds
7,800,400	Montgomery County Public Schools
402,080	Montgomery College
1,269,800	Maryland-National Capital Park and Planning Commission

In addition to contributions from County Government and County and Bi-county agencies, the following contributions and revenues are expected to be realized in FY 2009.

\$231,070	Housing Opportunities Commission
158,800	Revenue Authority
159,820	City of Gaithersburg
1,077,990	City of Rockville
16,340	City of Rockville Housing Authority
197,480	City of Takoma Park
7,660	Bethesda Urban Partnership
19,320	Other Municipal Income
4,380,000	Other Income (includes investment income and recovered losses)

These contributions and the fund balance are available to support a FY 2009 Risk Management Liability and Property Coverage Self-Insurance Fund appropriation of \$43,423,690.

7. This resolution appropriates \$10,000,000 for the Future Federal, State, or Other Grant Non-Departmental Account in the County Government Grant Fund to fund specific programs or activities designated in a grant, donation, contribution, reimbursement, or other non-County funding source received in FY 2009. When the County receives funds for a program from a non-County source, the County Executive may transfer appropriation from this Account to the appropriate fund for a department or office to support the program. The following conditions apply to the use of this transfer authority:

- (A) The program must not require any new FY 2009 tax-supported appropriation or future tax-supported County funds.

- (B) Subject to the balance in the account, any amount can be transferred in FY 2009 for any program which meets at least one of the following four conditions: (1) the amount is \$200,000 or less; (2) the program was funded in FY 2008; (3) the program was included in the FY 2009 budget; (4) the program was funded by the Council in a supplemental or special appropriation in FY 2009. Any program that does not meet one of these four conditions must be funded by a supplemental or special appropriation.

- (C) The Executive must notify the Council within 30 days after each transfer.

The Department of Finance may transfer appropriation to the Restricted Donation Special Revenue Fund on a quarterly basis. The Council must approve a transfer for any individual donation which exceeds \$200,000 unless the donation meets one of the conditions in subparagraph (B) of this paragraph.

The Executive must approve each transfer under this paragraph and must forward to the Council a copy of a monthly list prepared by the Office of Management and Budget of each grant for which this transfer process has been used. The Office of Management and Budget must maintain a record to ensure that the total appropriation is not exceeded.

The Executive may also transfer an appropriation from a specific department or office grant appropriation in the County Government Grant Fund to the Future Federal, State, or Other Grant Non-Departmental Account when a specific grant is less than the amount appropriated. The amount of the transfer must equal the difference between the amount appropriated and the grant award.

8. The Executive may transfer County matching funds within a department or office from the appropriate fund to an account for the same department or office in the Grant Fund when the grantor requires a County match.

9. When the County Government receives more non-County funds than were budgeted for a program which also receives some County funds:
 - a) Council approval is not required to substitute the non-County funds for County funds. In this case, there is no change in the appropriation.
 - b) Council approval is required to increase the appropriation. The Council may decide to substitute non-County funds for County funds instead of increasing the appropriation.
10. When the County Government receives official notice that government aid or grant funds will be less than was budgeted for a program:
 - a) Council approval is required to substitute County tax-supported funds for non-County funds. In this case, there is no change in appropriation.
 - b) The Executive must report to the Council any recommendation to reduce expenditures in an affected program to offset any loss of non-County funds. A reduction of 10% or less from the amount estimated in the FY 2009 approved budget for any grant or specific source of government aid may be reported through the monthly report required in paragraph 7 of this resolution.
11. For FY 2009, funds for Federal Emergency Management Agency (FEMA) reimbursements of Urban Search and Rescue Team activities may be appropriated through a transfer from the Future Federal, State, or Other Grant Non-Departmental Account as provided in paragraph 7. In order to use this method of appropriation, the Executive must forward a copy of each FEMA authorization letter to the Council President within 5 working days after the County receives the FEMA authorization.
12. For FY 2009, reimbursement payments from the Federal government for providing security through the Police Department on an overtime basis may be appropriated through a transfer from the Future Federal, State, or Other Grant Non-Departmental Account as provided in paragraph 7. In order to use this method of appropriation, the Executive must forward to the Council President a copy of a contract, memorandum, or letter from a Federal agency authorizing the County to provide such security. The Department must specify the amount of reimbursement funding, and the contract, letter, or memorandum must be forwarded within 5 working days after the County receives the authorization.
13. For FY 2009, reimbursement payments from Federal, state, or local governments for emergency response or assistance by Montgomery County departments or offices may be appropriated through a transfer from the Future Federal, State, or Other Grant Non-Departmental Account as provided in paragraph 7. In order to use this method of appropriation, the Executive must forward to the Council President a copy of the contract, memorandum, or letter from the Federal, state, or local agency authorizing the County to provide the requested assistance. The Executive must specify the amount of

reimbursement funding and the contract, letter, or memorandum must be forwarded within 5 working days after the County receives the authorization.

14. In Resolution No. 16-99, adopted April 24, 2007, and Resolution No. 16-557, adopted May 14, 2008, the Council expressed its intent to appropriate the funds necessary to implement the collective bargaining agreement with the Fraternal Order of Police, Lodge 35 for July 1, 2007 through June 30, 2010. This resolution appropriates funds in FY 2009 for this purpose.
15. In Resolution No. 16-558, adopted May 14, 2008, the Council expressed its intent to appropriate the funds necessary to implement the collective bargaining agreement with Local 1664, Montgomery County Career Fire Fighters Association of the International Association of Fire Fighters, AFL-CIO for July 1, 2008 through June 30, 2011. This resolution appropriates funds in FY 2009 for this purpose.
16. In Resolution No. 16-100, adopted April 24, 2007, and Resolution No. 16-556, adopted May 14, 2008, the Council expressed its intent to appropriate the funds necessary to implement the collective bargaining agreement with Local 1994, Municipal and County Government Employees Organization of the United Food and Commercial Workers, AFL-CIO for the period July 1, 2007 through June 30, 2010. This resolution appropriates funds in FY 2009 for this purpose.
17. Effective July 6, 2008, the Council approves a 4.5% general wage adjustment to the minimum and maximum salary of each grade of the Salary Schedules for County Government non-represented employees. This resolution appropriates funds in FY 2009 for these purposes.
18. Effective July 6, 2008, the Council approves a 4.5% general wage adjustment to the minimum and maximum of each grade in the Salary Schedule for non-represented employees in the Management Leadership Service (MLS). This resolution appropriates funds in FY 2009 for this purpose.
19. Effective July 6, 2008, the Council approves a 4.0% general wage adjustment to the minimum and maximum of each grade of the Salary Schedule for Police Management. This resolution appropriates funds in FY 2009 for this purpose.
20. Effective July 6, 2008, the Council approves a 4.5% general wage adjustment to each grade in the Salary Schedule for Sheriff Management. This resolution appropriates funds in FY 2009 for these purposes.
21. Effective July 6, 2008, the Council approves a 4.5% general wage adjustment to each grade in the Salary Schedule for Uniformed Correctional Management. This resolution appropriates funds in FY 2009 for these purposes.

- 22. Effective July 6, 2008, the Council approves a 2.0% general wage adjustment to each grade in the Salary Schedule for Fire and Rescue Management. Effective January 4, 2009, the Council approves an additional 2.0% general wage adjustment to each grade in the Salary Schedule for Fire and Rescue Management. This resolution appropriates funds in FY 2009 for this purpose.
- 23. Effective July 6, 2008, the Council approves a \$0.45 adjustment to the hourly wage of each grade of the County Government Seasonal Salary Schedule. This resolution appropriates funds in FY 2009 for this purpose.
- 24. For FY 2009, this resolution appropriates \$3,432,070 to the Compensation and Employee Benefits Adjustment Non-Departmental Account for the following purposes. The County Executive may transfer the entire amount appropriated in this NDA to County departments or offices as needed.

Unemployment Insurance	\$ 250,000
Non-Qualified Retirement	20,200
Deferred Compensation Management	125,480
Collective Bargaining Actuarial Services	75,000
Pay for Performance (Management Leadership Service)	1,670,930
Pay for Performance (Non-represented)	952,260
Performance Management Program	338,200
TOTAL	\$ 3,432,070

- 25. In FY 2009, the County Executive must implement the Retirement Incentive Program authorized in County Code §33-42(j) and take any other legally authorized actions necessary to reduce at least \$5 million in County personnel costs through retirement incentives. In FY 2009, the Executive must also take other legally authorized actions to reduce County personnel costs, or implement other productivity improvements and increased efficiencies in County government operations, that in the aggregate will reduce appropriated expenditures by at least \$8 million.

For FY 2009, to effectuate these reductions, this resolution appropriates (\$13,000,000) to the Productivity Enhancements and Personnel Cost Savings Non-Departmental Account. The County Executive must transfer the reductions required by this appropriation to the County departments or offices where those reductions will be realized.

Retirement Incentive Program	\$ (5,000,000)
Reduced Personnel Cost/Productivity and Efficiencies	(8,000,000)
TOTAL	\$ (13,000,000)

The Executive must report to the Council on the results of the Retirement Incentive Program and the extent that personnel cost and productivity and efficiency improvement savings have been achieved in each County department and office by September 15, 2008; December 1, 2008; March 1, 2009; and June 15, 2009.

26. This resolution appropriates \$16,391,930 to pre-fund retiree health insurance benefits consistent with Resolution No. 16-555, adopted on May 14, 2008. These funds must not be spent for any other purpose and must be deposited into the Trust created under County Code §33-159 for the payment of retiree health insurance benefits.
27. The Council requests that the participating agencies continue the work of the Interagency Technology Policy and Coordination Committee as described in Resolution 12-1758, approved on July 26, 1994.
28. The Department of Technology Services must forward no later than October 30, 2008, a draft comprehensive departmental strategic plan which includes explicit references to technology modernization platform requirements, a resource requirements element, a strong human resources planning component providing decision support to in-house versus contracted skills, metrics that will measure the Department's success and an explicit innovation evaluation and adoption mechanism.
29. This resolution appropriates \$72,000 to the Department of Technology Services to retain an independent consultant to develop a strategic roadmap for the replacement of the existing Computer Aided Dispatch (CAD) system. The Department will work with the Council to develop a written strategy for CAD replacement that is integrated into an overall plan to replace or upgrade the Public Safety Communications System which also includes portable and mobile radios, mobile computers, and network infrastructure.
30. The Council requests that the participating agencies continue the work of the Interagency Procurement Coordinating Committee, the Interagency Public Information Working Group, the Interagency CIP Coordination Group, the Interagency Energy Management Group, the Interagency Training Team, and the Interagency Administrative and Support Service Working Group in efforts to share information, provide assistance, and cooperate on efficiencies and planning.
31. For FY 2009 this resolution includes an appropriation for each element of the fire and rescue system, consisting of the Montgomery County Fire and Rescue Service (excluding the local fire and rescue departments), the local fire and rescue departments, and the Fire and Rescue Commission. This designation reflects the intent of Charter Section 306. Notwithstanding the separate appropriation items, the Council intends that funds be transferable, within the limits set in Charter Section 309, between the Montgomery County Fire and Rescue Service and the local fire and rescue departments.
32. County tax funds appropriated for use by local fire and rescue departments must not be spent or encumbered, directly or indirectly, for legal fees or expenses related to pursuing any claim against County Government or any County agency, except as expressly agreed to by the Executive with prior advice and review by the Council as part of a settlement of a civil action to which the County is a party. The Fire Chief must adopt a policy to implement this paragraph and assure compliance by local fire and rescue departments through the annual financial audit process.

33. For FY 2009, this resolution appropriates \$39,228,000 to the Department of Liquor Control. During FY 2009, the Director of Finance must transfer to the General Fund all Liquor Control Fund "Income before Capital Contributions and Transfers" as defined in the FY 2007 Comprehensive Annual Financial Report. The County Council has estimated that this transfer will amount to at least \$30,410,060.
34. During FY 2009, the Council estimates that the Director of Finance will transfer the following amounts from the General Fund to these Non-Tax Supported Funds:

Amount	Fund
\$1,675,670	Solid Waste Disposal Fund
9,782,490	Montgomery Housing Initiative
1,153,770	Permitting Services Fund: Public Agency Permits and Green Tape Position
1,582,830	MCPS Instructional Television Fund
1,321,600	Montgomery College: Cable TV Fund
151,860	Community Use of Public Facilities

35. For FY 2009 this resolution appropriates \$5,315,480 to the County Arts and Humanities Council Non-Departmental Account, which must be allocated as follows:

Purpose	Amount
Arts and Humanities Council Activities	
Operating Support	\$3,247,830
Small/Mid-Size Organizations, Creative Projects, Arts Education, and Individual Artist/Scholar Grants	518,840
Public Arts Trust Maintenance	10,000
Administration	373,810
Total Arts and Humanities Council Activities	\$4,150,480
Assistance to Individual Organizations	
American Film Institute (Silver Theatre operating support, which AFI must repay from net revenues before any revenue sharing with the County)	500,000
Heritage Tourism Alliance (operating support – match for State funds)	100,000
Imagination Stage (facility debt service and/or debt retirement)	400,000
Pyramid Atlantic (facility debt payment)	165,000
Total Assistance to Individual Organizations	\$1,165,000
Grand Total – Arts and Humanities Council NDA	\$5,315,480

Of the funds appropriated for the administration of the Arts and Humanities Council, \$31,350 must be used only to provide health insurance benefits for one or more of the Council's full-time employees. The Arts and Humanities Council's Board of Directors must determine how these benefits are provided. If the County Attorney finds that these employees' participation is consistent with Federal and County law, these funds may be used to buy health insurance for these employees through the County Government's Group Health Insurance program. These funds must not pay more than 80% of the cost of the premium of the health insurance coverage selected by the Arts and Humanities Council's Board of Directors.

The Arts and Humanities Council must administer all funds appropriated in this resolution under Assistance to Individual Organizations except those funds appropriated for assistance to the American Film Institute, which for FY 2009 may be administered by an Executive branch department.

36. As required by County Code §2-151(f), the Council recommends projected budgets for the Office of Inspector General of \$730,146 in FY 2010, \$760,812 in FY 2011, and \$792,766 in FY 2012.
37. The Interagency Technology Fund (ITF) Designated Reserve will have a balance of \$2,268,730 at the beginning of Fiscal Year 2009. Funds will be added to the Designated Reserve when past ITF loans are repaid. When fiscal conditions allow, the Council intends to make contributions to the ITF Designated Reserve to support additional investments in technology as described in Council Resolution No. 16-475.
38. The Director of Finance must designate \$1,940,370 of General Fund funds at the beginning of FY 2009 to fulfill the FiberNet chargeback requirement of the County Government.
39. As required by Charter Section 209 and as a condition of spending any funds appropriated in this resolution to fund new merit system positions in County Government, the Office of Management and Budget must notify the Council President each month, no later than the tenth of the month, of each permanent full or part-time position created in the County Government during the preceding month. The notice must also specify the source of funds for each position.
40. This resolution appropriates \$450,000 for inflation adjustments for tax-supported contractors with the Department of Health and Human Services (DHHS). DHHS must award these funds to private non-profit service providers whose contracts continue beyond the first year of a contract period and who have satisfactorily performed their contracted duties. Any inflation adjustment awarded under this paragraph must not exceed 2% of the total contract price. Contracts funded by non-County grants are not eligible for an inflation adjustment under this paragraph.

41. This resolution appropriates \$1,447,030 to the Department of Police to contract for operation of the County Animal Shelter. These funds may be used to pay the costs associated with amending the current contract with the Montgomery County Humane Society. From this amount, the Montgomery County Humane Society must reimburse the Second Chance Wildlife Center \$34,000 for care and rehabilitation of animals.
42. This resolution appropriates \$9,782,490 from the General Fund as a contribution to the Montgomery Housing Initiative Fund. The FY 2009 appropriation, combined with the re-appropriation of the FY 2008 fund balance, loan repayments, investment income, and revolving resources available in the capital improvements program, is estimated to provide more than \$54.8 million to acquire, rehabilitate, and preserve affordable housing in the County.
43. The Department of Housing and Community Affairs may allocate up to \$1.03 million from the Housing Initiative Fund for "Building Neighborhoods to Call Home" services. As a part of this initiative, the Department must allocate the following:
 - \$185,130 to CASA of Maryland to operate of the Pine Ridge Community Center.
 - \$150,000 to Montgomery Housing Partnership to provide training and support for owners of small rental properties.
 - \$100,000 to Montgomery Housing Partnership for neighborhood revitalization planning.
 - \$41,000 to Interfaith Works, Inc. to fund the cost of a part-time property manager.
 - \$200,000 to Rebuilding Together for operating support to enable the organization to assist low-income homeowners with home repairs (including accessibility modifications) and referrals to community resources.
44. The Department of Housing and Community Affairs must allocate \$500,000 from the Housing Initiative Fund to the Housing Opportunities Commission for the closing cost assistance revolving fund.
45. The Department of Housing and Community Affairs must reserve \$4.5 million of the non-revolving program appropriation to the Housing Initiative Fund to implement a plan to transition County housing programs for the homeless to a Housing First model. These funds may be used to acquire properties, provide rental subsidies, fund case management provided by County staff or under contract, and pay costs associated with the transition of existing shelter services. The County Executive must send the Council a Housing First transition plan by October 15, 2008. The plan must specify the long-term goals and implementation steps needed to achieve a Housing First model and those implementation steps to be taken in FY09 and FY10. Funds may be spent to implement this plan as soon as the plan is transmitted to the Council. If the plan does not require spending \$4.5

million in FY09, the amount reserved under this paragraph can be reduced to the amount required to implement the model. The allocation of these funds does not limit the amount that may be spent from the Housing Initiative Fund for homeless persons or persons at risk, and does not impose any limit on projects that may be funded by the revolving Acquisition and Preservation Program.

46. This resolution appropriates one half of the net revenue attributable to the increase in the rate of the recordation tax enacted in Bill 11-07, *Recordation Tax – Rate*, to the Housing Initiative Fund. Seventy percent of these funds must be used to create a local housing voucher program and 30% must be used for short-term emergency rental assistance.
47. The Director of Finance must maintain a record of all payment-in-lieu-of-taxes (PILOT) agreements currently in effect under the Tax-Property Article of the Maryland Code. The record must estimate (in current year dollars) the amount of property taxes abated for each agreement for each of the next 10 fiscal years. As authorized by County Code §52-18M, the Director of Finance may sign payment-in-lieu-of-taxes agreements for affordable housing that abate annual property tax revenues, up to the following annual limits, for all properties not owned or operated by the Housing Opportunities Commission:

Cumulative Maximum for Non-HOC PILOT Tax Abatements

FY 2009	\$ 7,800,000
FY 2010	\$ 8,190,000
FY 2011	\$ 8,599,500
FY 2012	\$ 9,029,500
FY 2013	\$ 9,481,000
FY 2014	\$ 9,955,000
FY 2015	\$10,452,800
FY 2016	\$10,975,500
FY 2017	\$11,524,200
FY 2018	\$12,100,410

The Director of Finance must not sign any payment-in-lieu-of-taxes agreement that would increase the total amount of abated property tax revenues above any of the listed annual limits without prior approval of the County Council by resolution.

The Director of Finance must calculate in the FY 2010 annual operating budget the total amount of property taxes to be abated under all PILOT agreements (including those for properties owned or operated by the Housing Opportunities Commission) that will be in effect during FY 2010.

48. As required by Charter Section 209 and as a condition of spending any funds appropriated in this resolution, the Office of Management and Budget must provide to the Council the second and third quarterly budget analysis of department and office expenditures and revenues no later than 45 days after the end of the second and third fiscal quarters.

49. As a condition of spending any funds appropriated in this resolution and not disapproved or reduced under Charter Section 306, the Executive must transmit to the Council any recommended budget savings plan or similar action. As used in this paragraph, "similar action" includes any recommendation to spend less than 90% of the funds appropriated for any non-competitive contract award listed in Section G of this resolution. Any budget savings plan or similar action is subject to review and approval by the Council. This paragraph does not apply to any hiring freeze which applies to all or substantially all departments and offices of County Government.
50. The County Executive must inform the Council within 30 days if the Executive makes any changes in the fund balance policy for any non-tax supported fund in County Government or the addition or elimination of any non-tax supported fund in County Government.
51. Funds appropriated to the Rockville Parking District Non-Departmental Account (NDA) may be spent to reimburse the City of Rockville for revenue lost due to the provision of free patron parking for the Rockville Library only if free parking is mandated at County libraries by Council resolution.
52. This resolution appropriates General Funds to the Department of Public Libraries in 3 programs: Library Services to the Public; Collection Management; and Administration, Outreach, and Support Services. Each program must be treated as a division for purposes of Charter Section 309.
53. As a condition of spending any funds appropriated in this resolution, each non-competitive contract awarded as a Community Grant that was recommended by the County Executive or a Council Grant must require each recipient to submit a one-page report by February 2, 2009, and a one-page report by July 31, 2009 to the Office of Management and Budget and the contracting department describing the results achieved with the funds awarded. The Office of Management and Budget must submit all reports to the Council by February 17, 2009, and August 17, 2009, respectively.
54. The Department of Environmental Protection may use Water Quality Protection Funds allocated for residential and commercial Low Impact Development projects for a rebate program. This is intended to increase the range of incentives to encourage broader participation among residents and businesses in this component of the County's Water Quality Protection program.
55. This resolution appropriates \$1,561,000 to the Climate Change Implementation Non-Departmental Account (NDA) to implement the initiatives the Council adopted in Bills 29-07, Environmental Sustainability – Climate Protection – Motor Vehicles; 30-07, Buildings – Energy Efficiency; 32-07, Environmental Sustainability – Climate Protection Plan; and 35-07 Consumer Protection – Energy and Environmental Advocacy; and to

fund the Clean Energy Rewards program established in County Code §18A-11. The funds appropriated in this NDA must be allocated as follows:

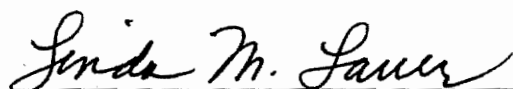
Purpose	Amount
Tank Cleaning and filter costs to ready County fleet for B-20 fuel	\$ 47,800
Implementation of the Telecommuting Action Plan	97,500
Human Resources Specialist to manage telecommuters	34,480
Consultant to perform energy audit and energy performance contract cost benefit determination	666,050
Consultant to assist with the development of a Climate Protection Plan	104,170
Consultant to assist the Office of Consumer Protection with participation in matters before federal and state agencies	50,000
Clean Energy Rewards	561,000
TOTAL Climate Change Implementation NDA	\$1,561,000

56. For FY 2009, when the County Government decides that it will apply for a grant or respond to a granting agency on how it would spend a formula-awarded grant, the Chief Administrative Officer or his designee must notify the Council Staff Director in writing of the name and purpose of the grant, the amount being requested or the formula-driven award amount, the name of the agency the application is directed to, the term of the grant, and the name of the department or departments that seek to receive the grant award. This requirement applies when any of the following conditions are met:

- the application is for a new grant of more than \$200,000 or formula-driven award of more than \$200,000 for a new program; or,
- the grant or award would require the appropriation of new tax-supported funds in the current or any future fiscal year; or,
- the grant application or proposal to spend formula-driven funds will create a new position within County Government.

Upon request, the Chief Administrative Officer or his designee must send a copy of the grant application or description of the proposed use of a formula-driven award to the Council Staff Director within 3 working days after submitting it to the funding agency.

This is a correct copy of Council action.



Linda M. Lauer, Clerk of the Council

FY09 OPERATING BUDGET FOR MONTGOMERY COUNTY GOVERNMENT

**SECTION A: GENERAL FUND
(Tax Supported)**

The Council approves and appropriates the following amounts.

ORGANIZATION IDENTIFICATION	PERSONNEL COSTS	OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL
GENERAL GOVERNMENT				
COUNTY COUNCIL OFFICE APPROPRIATION	8,619,550	961,150	0	9,580,700
BOARD OF APPEALS APPROPRIATION	544,550	74,750	0	619,300
OFFICE OF INSPECTOR GENERAL APPROPRIATION	558,770	137,950	4,000	700,720
OFFICE OF LEGISLATIVE OVERSIGHT APPROPRIATION	1,291,550	78,750	0	1,370,300
HERIT SYSTEM PROTECTION BOARD APPROPRIATION	137,760	17,700	0	155,460
PEOPLE'S COUNSEL APPROPRIATION	235,780	14,390	0	250,170
OFFICE OF ZONING AND ADMINISTRATIVE HEARINGS APPROPRIATION	456,470	95,440	0	551,910
CIRCUIT COURT APPROPRIATION*	8,227,400	2,520,230	0	10,747,630
OFFICE OF THE STATE'S ATTORNEY APPROPRIATION*	12,053,400	542,550	0	12,595,950
OFFICES OF THE COUNTY EXECUTIVE APPROPRIATION*	6,317,220	662,220	0	6,979,440
MONTGOMERY COUNTY BOARD OF ELECTIONS APPROPRIATION	2,835,440	4,118,700	0	6,954,140
COMMISSION FOR WOMEN APPROPRIATION	1,138,850	178,580	0	1,317,430
OFFICE OF THE COUNTY ATTORNEY APPROPRIATION	5,195,780	485,080	0	5,680,860
ETHICS COMMISSION APPROPRIATION	260,840	3,470	0	264,310
DEPARTMENT OF GENERAL SERVICES	14,885,450	13,435,830	0	28,321,280
DEPARTMENT OF FINANCE APPROPRIATION	9,279,520	1,447,780	0	10,727,300
HUMAN RIGHTS COMMISSION APPROPRIATION	2,311,270	190,230	0	2,501,500
OFFICE OF CONSUMER PROTECTION	2,564,210	144,280	0	2,708,490
OFFICE OF HUMAN RESOURCES APPROPRIATION	5,726,900	3,796,070	0	9,522,970
OFFICE OF INTERGOVERNMENTAL RELATIONS APPROPRIATION*	726,760	156,010	0	882,770
OFFICE OF MANAGEMENT AND BUDGET APPROPRIATION	3,876,830	190,810	0	4,067,640
OFFICE OF PUBLIC INFORMATION APPROPRIATION	1,130,650	178,070	0	1,308,720
REGIONAL SERVICES CENTERS APPROPRIATION	3,426,340	1,067,760	0	4,494,100
DEPARTMENT OF TECHNOLOGY SERVICES APPROPRIATION	18,572,880	15,017,870	120,300	33,711,050

ORGANIZATION IDENTIFICATION	PERSONNEL COSTS	OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL
DEPARTMENT OF CORRECTION AND REHABILITATION APPROPRIATION	58,087,100	7,515,720	0	65,602,820
OFFICE OF EMERGENCY MANAGEMENT AND HOMELAND SECURITY APPROPRIATION	1,182,290	471,400	0	1,653,690
POLICE DEPARTMENT APPROPRIATION*	200,918,480	39,394,570	0	240,313,050
OFFICE OF THE COUNTY SHERIFF APPROPRIATION*	18,293,850	2,239,670	0	20,533,520
DEPARTMENT OF TRANSPORTATION APPROPRIATION	26,468,760	22,278,270	0	48,747,030
DEPARTMENT OF HEALTH AND HUMAN SERVICES APPROPRIATION*	109,935,230	91,320,900	0	201,256,130
ADMINISTRATION, OUTREACH AND SUPPORT SERVICES	2,302,660	1,466,720	0	3,769,380
LIBRARY SERVICES TO THE PUBLIC	27,270,520	368,990	0	27,639,510
COLLECTION MANAGEMENT	2,567,630	6,279,010	0	8,846,640
DEPARTMENT OF PUBLIC LIBRARIES APPROPRIATION*	32,140,810	8,114,720	0	40,255,530
DEPARTMENT OF ECONOMIC DEVELOPMENT APPROPRIATION*	5,077,990	2,970,590	0	8,048,580
DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS APPROPRIATION*	4,917,760	716,610	0	5,634,370
DEPARTMENT OF ENVIRONMENTAL PROTECTION APPROPRIATION*	3,617,700	783,840	0	4,401,540
SUBTOTAL - DEPARTMENTAL ACCOUNTS	571,014,140	221,321,960	124,300	792,460,400

ORGANIZATION IDENTIFICATION	PERSONNEL COSTS	OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL
NONDEPARTMENTAL ACCOUNTS				
ARTS AND HUMANITIES COUNCIL APPROPRIATION	0	5,315,480	0	5,315,480
BOARDS, COMMITTEES AND COMMISSIONS APPROPRIATION	0	20,000	0	20,000
CHARTER REVIEW COMMISSION APPROPRIATION	0	150	0	150
CLIMATE CHANGE IMPLEMENTATION APPROPRIATION	0	1,561,000	0	1,561,000
CLOSING COST ASSISTANCE APPROPRIATION	0	33,790	0	33,790
COMMUNITY GRANTS APPROPRIATION	0	5,783,460	0	5,783,460
COMPENSATION PAY ADJUSTMENT APPROPRIATION	2,428,220	642,370	0	3,070,590
CONFERENCES AND VISITOR'S BUREAU APPROPRIATION	0	695,450	0	695,450
CONFERENCE CENTER APPROPRIATION	112,790	454,300	0	567,090
CONTRIBUTION TO MOTOR POOL FUND APPROPRIATION	0	0	1,332,650	1,332,650
COUNTY ASSOCIATIONS APPROPRIATION	0	70,450	0	70,450
DESKTOP MODERNIZATION APPROPRIATION	0	7,136,360	0	7,136,360
GRANTS TO MUNICIPALITIES IN LIEU OF SHARE TAX APPROPRIATION	0	28,020	0	28,020
GROUP INSURANCE FOR RETIREES APPROPRIATION	0	26,039,330	0	26,039,330
HISTORICAL ACTIVITIES SUPPORT APPROPRIATION*	0	355,340	0	355,340
HOMEOWNERS' ASSOCIATION ROADWAYS APPROPRIATION	0	337,700	0	337,700
HOUSING OPPORTUNITIES COMMISSION APPROPRIATION	0	6,140,640	0	6,140,640
INDEPENDENT AUDIT APPROPRIATION	0	394,000	0	394,000
INTERAGENCY TECHNOLOGY POLICY COORDINATION COMMITTEE APPROPRIATION	0	30,000	0	30,000
JUDGES RETIREMENT CONTRIBUTION APPROPRIATION	3,740	0	0	3,740
LEASES APPROPRIATION	0	18,455,210	0	18,455,210
MONTGOMERY COALITION FOR ADULT ENGLISH LITERACY (MCAEL) APPROPRIATION	0	745,000	0	745,000
METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS APPROPRIATION	0	742,720	0	742,720
MUNICIPAL TAX DUPLICATION APPROPRIATION	0	7,488,240	0	7,488,240
PRISONER MEDICAL SERVICES APPROPRIATION	0	10,000	0	10,000
PRODUCTIVITY ENHANCEMENTS AND PERSONNEL COST SAVINGS APPROPRIATION	-13,000,000	0	0	-13,000,000

ORGANIZATION IDENTIFICATION	PERSONNEL COSTS	OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL
PUBLIC TECHNOLOGY, INC. APPROPRIATION	0	27,500	0	27,500
RETIREE HEALTH BENEFITS TRUST APPROPRIATION	0	16,391,930	0	16,391,930
RISK MANAGEMENT (GENERAL FUND PORTION) APPROPRIATION	0	9,809,740	0	9,809,740
ROCKVILLE PARKING DISTRICT APPROPRIATION	0	377,500	0	377,500
STATE POSITION SUPPLEMENT APPROPRIATION	144,950	0	0	144,950
STATE RETIREMENT CONTRIBUTION APPROPRIATION	0	934,920	0	934,920
TAKOMA PARK LIBRARY ANNUAL PAYMENT APPROPRIATION	0	112,630	0	112,630
TAKOMA PARK POLICE REBATE APPROPRIATION	0	705,570	0	705,570
WORKING FAMILIES INCOME SUPPLEMENT APPROPRIATION	0	13,667,700	0	13,667,700
SUBTOTAL NONDEPARTMENTAL ACCOUNTS	-10,310,300	124,506,500	1,332,650	115,528,850
UTILITY EXPENSES APPROPRIATION	0	25,866,880	0	25,866,880
TOTAL NONDEPARTMENTAL ACCOUNTS	-10,310,300	150,373,380	1,332,650	141,395,730
TOTAL COUNTY GOVERNMENT GENERAL FUND TAX SUPPORTED APPROPRIATION	560,703,840	371,695,340	1,456,950	933,856,130