

Resolution No:	<u>20-09</u>
Introduced:	<u>December 6, 2022</u>
Adopted:	<u>December 13, 2022</u>

COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: County Council

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**Subject:** Transfers of Appropriation for the Year-End Close Out of the FY22 Operating Budget

**Background**


1. Section 309 of the Charter of Montgomery County, Maryland provides that transfers of appropriation between departments, boards, and commissions, or to any new account shall be made only by the County Council upon recommendation of the County Executive.
2. The County Executive recommends the attached transfers of appropriation for the year-end close out of the FY22 Operating Budget as necessary and desirable. The justifications for the recommended transfers, entitled "Justifications for Recommended Transfers of Appropriation", are also attached.

**Action**

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

The County Council approves the Transfers of Appropriation for the Year-End Close Out of the FY22 Operating Budget as recommended by the County Executive.

This is a correct copy of Council Action.

  
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Judy Rupp  
Clerk of the Council

**FY22**  
**JUSTIFICATIONS FOR RECOMMENDED TRANSFERS OF APPROPRIATION**

**1. Board of Elections**

Operating expenses exceeded the appropriation due to additional costs associated with the 2022 Gubernatorial Primary election.

**2. County Attorney**

Personnel costs exceeded the appropriation because the budgeted lapse assumption was not achieved.

**3. County Executive**

The total spending in the department was less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to staff turnover resulting in higher pay rates and the mid-year restoration of the Development Ombudsman position.

**4. Emergency Management and Homeland Security**

The total spending in the department was less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Operating expenses exceeded the appropriation due to COVID-19 pandemic related expenditures.

**5. General Services**

Personnel costs exceeded the appropriation due to unbudgeted overtime costs.

Operating expenses exceeded the appropriation due to expenditures related to the COVID-19 pandemic response.

**6. Housing and Community Affairs**

Personnel costs exceeded the budget due to promotions and lump sum leave payouts for several retirements.

**7. Merit System Protection Board**

The total spending in the department was less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to a performance award and actual salary and wages being greater than budgeted.

**8. Public Information**

Personnel costs exceeded the appropriation due to actual overtime costs that were greater than budgeted and lump sum leave payouts.

Operating expenses exceeded the appropriation due to communication and marketing costs that were greater than budgeted.

**9. Sheriff**

Personnel costs exceeded the appropriation due to actual overtime costs being greater than budgeted.

**10. State's Attorney**

Personnel costs exceeded the appropriation due to a lump sum leave payout and the budgeted lapse assumption not being achieved.

**11. Transportation**

Operating expenses exceeded the appropriation due to emergency storm response costs being greater than budgeted.

**12. NDA Conference and Visitors Bureau**

Operating expenses exceeded the appropriation due to an inadvertent over liquidation of a prior year encumbrance causing the FY22 actual expenditures to exceed budget slightly.

**13. NDA Homeowners' Association Road Maintenance Reimbursement**

Operating expenses exceeded the appropriation because part of the FY21 payment was inadvertently charged against the FY22 appropriation.

**14. Independent Audit**

Personnel costs exceeded the appropriation due to actual salary and wage costs being slightly greater than budgeted.

Operating expenses exceeded the appropriation due to an inadvertent over liquidation of a prior year encumbrance causing the FY22 actual expenditures to slightly exceed budget.

**15. NDA Utilities**

Operating expenses exceeded the appropriation due to actual electricity expenditures being greater than budgeted because of increases in electricity commodity costs and the reopening of County facilities. In addition, natural gas expenditures were higher than budgeted due to supply issues.

**16. NDA WorkSource Montgomery, Inc.**

Operating expenses exceeded the appropriation due to three prior year encumbrances being inadvertently liquidated, requiring those payments to be reconciled in FY22.

**17. Wheaton Urban District**

Personnel costs exceeded the appropriation due to unbudgeted overtime costs and the budgeted lapse assumption was not achieved.

**18. Cable TV**

Operating expenses exceeded the appropriation due to actual costs for professional service contracts being greater than budgeted.

## FY 22 YEAR-END TRANSFERS OF APPROPRIATION

FUND, FUNCTION, DEPARTMENT	TRANSFERS TO \$	TRANSFERS FROM \$
<b>TRANSFERS TO:</b>		
<b>GENERAL FUND:</b>		
<b>Legislative and Judicial Branch Departments</b>		
<b>Merit System Protection Board</b>		
Personnel Costs	4,310	
<b>Sheriff</b>		
Personnel Costs	505,670	
<b>State's Attorney</b>		
Personnel Costs	295,190	
<b>Subtotal Legislative and Judicial Branch Departments</b>	<b>805,170</b>	
<b>Executive Branch Departments</b>		
<b>Board of Elections</b>		
Operating Expenses	196,740	
<b>County Attorney</b>		
Personnel Costs	135,530	
<b>County Executive</b>		
Personnel Costs	235,070	
<b>Emergency Management and Homeland Security</b>		
Operating Expenses	187,800	
<b>General Services</b>		
Personnel Costs	946,170	
Operating Expenses	<u>1,134,580</u>	
	2,080,750	
<b>Housing and Community Affairs</b>		
Personnel Costs	460,170	
<b>Office of Public Information</b>		
Personnel Costs	145,660	
Operating Expenses	<u>35,590</u>	
	181,250	
<b>Transportation</b>		
Operating Expenses	1,309,250	
<b>Subtotal Executive Branch Departments</b>	<b>4,786,560</b>	

## FY 22 YEAR-END TRANSFERS OF APPROPRIATION

FUND, FUNCTION, DEPARTMENT TRANSFERS TO:	TRANSFERS TO \$	TRANSFERS FROM \$
<b>GENERAL FUND:</b>		
<b>Non- Departmental Accounts</b>		
<b>Conference and Visitors Bureau</b>		
Operating Expenses	36,950	
<b>Homeowners' Association Road Maintenance Reimbursement</b>		
Operating Expenses	35,430	
<b>Independent Audit</b>		
Personnel Costs	120	
Operating Expenses	<u>7,730</u>	
	7,850	
<b>Utilities</b>		
Operating Expenses	2,474,350	
<b>WorkSource Montgomery, Inc.</b>		
Operating Expenses	1,787,600	
<b>Subtotal Non- Departmental Accounts</b>	<b>4,342,180</b>	
<b>Total General Funds</b>	<b>9,933,910</b>	
<b>TRANSFERS TO:</b>		
<b>SPECIAL FUNDS: Tax Supported</b>		
<b>Wheaton Urban District</b>		
Operating Expenses	79,340	
<b>TOTAL SPECIAL FUNDS: Tax Supported</b>	<b>79,340</b>	
<b>Total Tax Supported</b>	<b>10,013,250</b>	
<b>TRANSFERS TO:</b>		
<b>SPECIAL FUNDS: Non-Tax Supported</b>		
<b>Cable TV</b>		
Operating Expenses	192,230	
<b>TOTAL SPECIAL FUNDS: Non-Tax Supported</b>	<b>192,230</b>	
<b>TOTAL TRANSFERS TO</b>	<b>10,205,480</b>	

## FY 22 YEAR-END TRANSFERS OF APPROPRIATION

FUND, FUNCTION, DEPARTMENT	TRANSFERS TO \$	TRANSFERS FROM \$
<b>TRANSFERS FROM:</b>		
<b>GENERAL FUND:</b>		
<b>Police</b>		
Personnel Costs		5,414,600
Operating Expenses		<u>801,000</u>
		6,215,600
<b>Public Libraries</b>		
Personnel Costs		3,392,000
<b>TOTAL GENERAL FUND</b>		<b>9,607,600</b>
<b>TRANSFERS FROM:</b>		
<b>SPECIAL FUNDS: Tax Supported</b>		
<b>Recreation Fund</b>		
Personnel Costs		597,880
<b>TOTAL SPECIAL FUNDS: Tax Supported</b>		<b>597,880</b>
<b>Total Tax Supported</b>		<b>10,205,480</b>
<b>TOTAL TRANSFERS FROM</b>		<b>10,205,480</b>