

Resolution No.: 20-1000  
Introduced: December 2, 2025  
Adopted: December 9, 2025

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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Lead Sponsor: Council President at the Request of the County Executive

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**SUBJECT:** Transfers of Appropriation for the Year-End Close Out of the FY25 Operating Budget, Montgomery County Government

**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 FY25 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 attached Transfers of Appropriation for the Year-End Close Out of FY25 Operating Budget as recommended by the County Executive.

This is a correct copy of Council action.



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Sara R. Tenenbaum  
Clerk of the Council

## FY25 YEAR-END TRANSFERS OF APPROPRIATION

| FUND, FUNCTION, DEPARTMENT                                  | TRANSFERS<br>TO<br>\$ | TRANSFERS<br>FROM<br>\$ |
|---|-----------------------|-------------------------|
| <b>TRANSFERS TO:</b>  |                       |                         |
| <b>GENERAL FUND:</b>  |                       |                         |
| <b>Legislative and Judicial Branch Departments</b>          |                       |                         |
| <b>Legislative Oversight</b>                                |                       |                         |
| Personnel Costs   | 38,380                |                         |
| <b>Circuit Court</b>  |                       |                         |
| Personnel Costs   | 147,350               |                         |
| <b>State's Attorney</b>                                     |                       |                         |
| Personnel Costs   | 232,460               |                         |
| Operating Expenses  | <u>131,970</u>        |                         |
|   | 364,430               |                         |
| <b>Subtotal Legislative and Judicial Branch Departments</b> | <b>550,160</b>        |                         |
| <b>Executive Branch Departments</b>                         |                       |                         |
| <b>Correction and Rehabilitation</b>                        |                       |                         |
| Personnel Costs   | 162,540               |                         |
| Operating Expenses  | <u>213,710</u>        |                         |
|   | 376,250               |                         |
| <b>County Executive</b>                                     |                       |                         |
| Personnel Costs   | 200,260               |                         |
| <b>Emergency Management and Homeland Security</b>           |                       |                         |
| Operating Expenses  | 63,930                |                         |
| <b>General Services</b>                                     |                       |                         |
| Personnel Costs   | 1,404,460             |                         |
| Operating Expenses  | <u>3,990,190</u>      |                         |
|   | 5,394,650             |                         |
| <b>Intergovernmental Relations</b>                          |                       |                         |
| Personnel Costs   | 15,050                |                         |
| <b>Office of Labor Relations</b>                            |                       |                         |
| Personnel Costs   | 20,920                |                         |
| <b>Procurement</b>  |                       |                         |
| Personnel Costs   | 18,770                |                         |
| <b>Subtotal Executive Branch Departments</b>                | <b>6,089,830</b>      |                         |

## FY25 YEAR-END TRANSFERS OF APPROPRIATION

| FUND, FUNCTION, DEPARTMENT<br>TRANSFERS TO:            | TRANSFERS<br>TO<br>\$ | TRANSFERS<br>FROM<br>\$ |
|--|-----------------------|-------------------------|
| <b>GENERAL FUND:</b>                                   |                       |                         |
| <b>Non- Departmental Accounts</b>                      |                       |                         |
| <b>Early Care and Education</b>                        |                       |                         |
| Operating Expenses                                     | 1,120,010             |                         |
| <b>Independent Audit</b>                               |                       |                         |
| Personnel Costs  | 480                   |                         |
| Operating Expenses                                     | <u>105,600</u>        |                         |
|  | 106,080               |                         |
| <b>Working Families Income Supplement</b>              |                       |                         |
| Operating Expenses                                     | 1,411,600             |                         |
| <b>Subtotal Non- Departmental Accounts</b>             | <b>2,637,690</b>      |                         |
| <b>Total General Funds</b>                             | <b>9,277,680</b>      |                         |
| <b>TRANSFERS TO:</b>                                   |                       |                         |
| <b>SPECIAL FUNDS: Tax Supported</b>                    |                       |                         |
| <b>Fire and Rescue Service</b>                         |                       |                         |
| Personnel Costs  | 873,500               |                         |
| Operating Expenses                                     | <u>324,690</u>        |                         |
|  | 1,198,190             |                         |
| <b>Silver Spring Urban District</b>                    |                       |                         |
| Personnel Costs  | 221,710               |                         |
| <b>TOTAL SPECIAL FUNDS: Tax Supported</b>              | <b>1,419,900</b>      |                         |
| <b>Total Tax Supported</b>                             | <b>10,697,580</b>     |                         |
| <b>TRANSFERS TO:</b>                                   |                       |                         |
| <b>SPECIAL FUNDS: Non-Tax Supported</b>                |                       |                         |
| <b>Community Use of Public Facilities</b>              |                       |                         |
| Operating Expenses                                     | 70,610                |                         |
| <b>Future Federal/State/Other Grants NDA</b>           |                       |                         |
| Operating Expenses                                     | 8,359,590             |                         |
| <b>Recreation Non-Tax</b>                              |                       |                         |
| Operating Expenses                                     | 544,480               |                         |
| <b>TOTAL SPECIAL FUNDS: Non-Tax Supported</b>          | <b>8,974,680</b>      |                         |
| <b>TRANSFERS TO:</b>                                   |                       |                         |
| <b>INTERNAL SERVICE FUNDS</b>                          |                       |                         |
| <b>Employee Health Benefit Self Insurance</b>          |                       |                         |
| Operating Expenses                                     | 2,752,690             |                         |
| <b>TOTAL INTERNAL SERVICE FUNDS: Non-Tax Supported</b> | <b>2,752,690</b>      |                         |
| <b>TOTAL TRANSFERS TO</b>                              | <b>22,424,950</b>     |                         |

## FY25 YEAR-END TRANSFERS OF APPROPRIATION

| FUND, FUNCTION, DEPARTMENT                             | TRANSFERS<br>TO<br>\$ | TRANSFERS<br>FROM<br>\$ |
|--|-----------------------|-------------------------|
| <b>TRANSFERS FROM:</b>                                 |                       |                         |
| <b>GENERAL FUND:</b>                                   |                       |                         |
| <b>Health and Human Services</b>                       |                       |                         |
| Operating Expenses                                     |                       | 4,682,300               |
| <b>Police</b>  |                       |                         |
| Operating Expenses                                     |                       | 2,860,400               |
| <b>Public Libraries</b>                                |                       |                         |
| Personnel Costs  |                       | 1,942,700               |
| Operating Expenses                                     |                       | <u>39,000</u>           |
|  |                       | 1,981,700               |
| <b>Utilities NDA</b>                                   |                       |                         |
| Operating Expenses                                     |                       | 3,127,200               |
| <b>TOTAL GENERAL FUND</b>                              |                       | <b>12,651,600</b>       |
| <b>TRANSFERS FROM:</b>                                 |                       |                         |
| <b>SPECIAL FUNDS: Tax Supported</b>                    |                       |                         |
| <b>Recreation Fund</b>                                 |                       |                         |
| Personnel Costs  |                       | 1,722,000               |
| <b>TOTAL SPECIAL FUNDS: Tax Supported</b>              |                       | <b>1,722,000</b>        |
| <b>Total Tax Supported</b>                             |                       | <b>14,373,600</b>       |
| <b>TRANSFERS FROM:</b>                                 |                       |                         |
| <b>SPECIAL FUNDS: Non-Tax Supported</b>                |                       |                         |
| <b>Solid Waste Disposal</b>                            |                       |                         |
| Operating Expenses                                     |                       | 2,198,300               |
| <b>TOTAL SPECIAL FUNDS: Non-Tax Supported</b>          |                       | <b>2,198,300</b>        |
| <b>TRANSFERS FROM:</b>                                 |                       |                         |
| <b>INTERNAL SERVICE FUNDS</b>                          |                       |                         |
| <b>Risk Management Self Insurance</b>                  |                       |                         |
| Personnel Costs  |                       | 319,000                 |
| Operating Expenses                                     |                       | <u>5,534,050</u>        |
|  |                       | 5,853,050               |
| <b>TOTAL INTERNAL SERVICE FUNDS: Non-Tax Supported</b> |                       | <b>5,853,050</b>        |
| <b>TOTAL TRANSFERS FROM</b>                            |                       | <b>22,424,950</b>       |

**Causes for the projected appropriation surpluses, which are to be transferred, are listed below:**

**1. Health and Human Services**

The surplus in operating expenses is due to actual encumbrance liquidations being greater than anticipated, resulting in operating expenses being less than budgeted.

**2. Police**

The surplus in operating expenses is due to actual motor pool costs being less than budgeted.

**3. Public Libraries**

The surplus in personnel costs is due to lapse and turnover savings.

The surplus in operating expenses is due to actual motor pool costs being less than budgeted.

**4. NDA Utilities**

The surplus in operating expenses is due to savings from negotiated commodity rates for grid electricity.

**5. Recreation**

The surplus in operating expenses is due to actual instructor contract costs being less than budgeted.

**6. Risk Management Self Insurance Fund**

The surplus in personnel costs is due to actual salary and wage costs being less than budgeted.

The surplus in operating expenses is due to actual workers' compensation and general liability claims being less than budgeted.

**7. Solid Waste Disposal**

The surplus in operating expenses is due to actual equipment and machinery expenses that were less than budgeted.

**FY25**  
**JUSTIFICATIONS FOR RECOMMENDED TRANSFERS OF APPROPRIATION**

**1. Circuit Court**

Personnel costs exceeded the appropriation due to lump sum leave payouts and higher than anticipated healthcare and benefit costs.

**2. Correction and Rehabilitation**

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

Operating expenses exceeded the appropriation due to actual print and mail costs being greater than budgeted.

**3. County Executive**

Total spending in the department is less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to lump sum leave payouts and positions being filled at an amount greater than budgeted.

**4. Emergency Management and Homeland Security**

Personnel costs exceeded the appropriation due to positions that were filled at a higher rate than budgeted and promotions for current employees.

**5. General Services**

Personnel costs exceeded the appropriation due to actual overtime cost being greater than budgeted and standby pay.

Operating expenses exceeded the appropriation due to unbudgeted contract cost increases.

**6. Intergovernmental Relations**

Total spending in the department is less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to actual seasonal temporary employee costs being greater than budgeted.

**7. Legislative Oversight**

Total spending in the department is less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to positions that were filled at a higher rate than budgeted.

**8. Office of Labor Relations**

Total spending in the department is less than budgeted, but a year-end transfer is needed due to insufficient remaining Executive transferability authority. Personnel costs exceeded the appropriation due to positions filled at a higher rate than budgeted.

**9. Procurement**

Personnel costs exceeded the appropriation due to actual paid parental leave costs being greater than budgeted and positions filled at a higher rate than budgeted.

**10. State's Attorney**

Personnel costs exceeded the appropriation due to lump sum leave payouts.

Operating expenses exceeded the budget due to actual translation service costs being greater than budgeted.

**11. NDA Future Federal/State/Other Grants**

Operating expenses exceeded the appropriation due to actual eligible grant awards applied to the NDA being greater than budgeted.

**12. NDA Independent Audit**

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

Operating expenses exceeded the appropriation due to actual consultant contract costs being greater than budgeted.

**13. NDA Early Care and Education**

Operating expenses exceeded the appropriation due to actual contract costs being greater than budgeted.

**14. NDA Working Families Income Supplement**

Operating expenses exceeded the appropriation due to an increase in the number of eligible program filers.

**15. Fire and Rescue Services**

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

Operating expenses exceeded the appropriation due to actual vehicle maintenance costs and actual personal protective equipment costs being greater than budgeted.

**16. Silver Spring Urban District**

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

**17. Community Use of Public Facilities**

Operating expenses exceeded the appropriation due to actual utility costs being greater than budgeted.

**18. Recreation Non-Tax Supported**

Operating expenses exceeded the appropriation due to contract increase in the aquatics division.

**19. Employee Health Self Insurance Fund**

Operating expenses exceeded the appropriation due to an increase in insurance costs due to increased group insurance claims.