


MEMORANDUM

April 23, 2019

TO: Government Operations and Fiscal Policy (GO) Committee

FROM: Gene Smith, Legislative Analyst 

SUBJECT: FY20 Operating Budget: Non-Departmental Accounts (NDA): Leases, Working Families Income Supplement, State Property Tax Services, Future Federal/State/Other Grants, Grants to Municipalities in Lieu of Shares Tax, Takoma Park Police Rebate, Municipal Tax Duplication

PURPOSE: Review and make recommendation to the Council

Those expected for this worksession:

See ©1 for a list of those expected for this worksession by NDA.

Council Staff Recommendation

Approve the Executive's FY20 recommendation for the following NDAs:

- \$21,179,577 for Leases;
- \$20,105,090 for Working Families Income Supplement (WFIS);
- \$3,565,615 for State Property Tax Services;
- \$20,000,000 for Future Federal/State/Other Grants
- \$28,020 for Grants to Municipalities in Lieu of Shares Tax;
- \$1,126,765 for Takoma Park Police Rebate; and
- \$8,314,330 for the Municipal Tax Duplication.

I. Overview

See the Executive's recommended budget for the seven NDAs analyzed in this memo on ©2-4. The total amount recommended for the seven NDAs in FY20 is approximately \$54.3 million, which excludes the \$20.0 million in non-tax supported appropriation for the Future Federal/State/Other Grants NDA. The Leases NDA and the WFIS NDA account for 76.0% of the tax supported appropriation.

A. Leases NDA

The Department of General Services, Office of Real Estate is responsible for the County’s leasing program. See the County’s leases for FY20 on ©5-6. **The Executive’s FY20 recommendation for the Leases NDA is \$21,179,577 an increase of \$1,435,004 or 7.3% from the FY19 approved appropriation.** Below are the FY20 recommended changes to this NDA.

Summary of Changes for Leases NDA

Leases	Expenditures	FTEs
<i>FY19 Approved</i>	\$19,444,573	0.0
Increase Cost: Annualization of 1401 Rockville Pike Lease	\$1,276,877	0.0
Increase Cost: Existing Rent increases	\$412,999	0.0
Increase Cost: Leases added in FY20	\$138,105	0.0
Increase Cost: Wheaton Redevelopment Center operating costs	\$75,000	0.0
Increase Cost: Net increase in chargebacks	\$22,316	0.0
Decrease Cost: Lease negotiation savings	(\$75,764)	0.0
Decrease Cost: Reduced maintenance costs	(\$189,539)	0.0
Decrease Cost: AAHP Lease – Remove FY19 buildout cost	(\$225,000)	0.0
<i>FY20 Recommended</i>	\$21,179,577	0.0

The following are some noteworthy items from the County’s leases:

- The County will add one lease, excluding antennas, and will remove one lease in FY20. The net effect will reduce the County’s leased space by 54,874 square feet and leased costs by \$60,231. Most of the savings in the Leases NDA are offset by the purchasing of equivalent space in the Capital Improvements Program.
- Ten leases account for approximately \$18.6 million or 87.7% of the FY20 recommended expenditures and about 596,833 square feet or 64.7% of the County’s leased footprint. With rent escalators averaging 3% per year, these leases are estimated to add another \$560,000 to the FY21 budget.
- The construction schedule of the Wheaton Redevelopment Project may impact future expenditures of this NDA, as several of the County’s largest leases involve agencies and departments that will relocate to Wheaton.
- The African America Health Program (AAHP) received additional funds in FY19 to relocate. The FY20 recommended budget and the encumbered FY19 funding is enough to address the build out costs. The AAHP will relocate during the summer of 2019.

Council staff recommends approval of the Executive’s FY19 recommendation for this NDA.

B. Working Families Income Supplement

This NDA provides funds to supplement the State’s Refundable Earned Income Tax Credit (EITC) and is intended to benefit low-income working families in the County. The federal government authorizes the federal EITC for working people with low to moderate income. Several states, including Maryland, provide state tax credits to residents who receive the federal EITC. Maryland also provides

refunds to eligible residents if their EITC exceeds their State tax liability. **The County supplements the State's refund by 100% for County residents, in effect doubling the amount received from the State.** The State administers the County refund, so the County provides funding to the State for any County-related refunds and the related administrative expenses.

The Executive's FY20 recommendation for the WFIS NDA is \$20,105,090. **This is a decrease of \$3,200,000 or 13.7% compared to FY19.** The recommended decrease is based on the number of recipients and actual expenditures in recent fiscal years.

This NDA has decreased significantly in the last few years. The March FY18 recommended budget included \$26,187,200 for this NDA. The Executive revised this amount down in late-April 2017 and recommended a further decrease in FY19. The Executive is recommending another decrease for FY20; **the total decrease from the recommended March FY18 budget to the recommended March FY20 budget is \$6,082,110.**

There is limited data for the County to analyze this program. The program is administered by the State, so the County does not have individual tax preparer data. The total number of recipients has decreased since 2016 and Finance estimates another decrease in FY20. A reduction in total recipients could be due to fewer eligible households due to increases to income, general awareness of the program, or a lack of urgency due to a "better" economy. The County markets the program every year during tax season through the Public Information Office. Below is an updated table from Finance for the WFIS by from FY10-FY20. A complete table is on ©7.

WFIS Summary FY10-FY20

Fiscal Year	County Match	Admin. Cost	Cost of EITC Refunds	Total Cost	Total Recipients	Average EITC
2010	100.0%	\$19,448	\$15,063,537	\$15,082,985	30,189	\$498.97
2011	72.5%	\$32,726	\$12,920,388	\$12,953,114	33,840	\$381.81
2012	68.9%	\$33,231	\$12,805,177	\$12,838,409	34,290	\$373.44
2013	75.5%	\$34,058	\$14,686,507	\$14,720,565	34,876	\$421.11
2014	85.0%	\$38,663	\$16,847,181	\$16,885,860	37,281	\$451.90
2015	90.0%	\$40,811	\$18,919,815	\$18,960,626	38,824	\$488.37
2016	95.0%	\$41,650	\$20,724,479	\$20,766,129	40,076	\$518.17
2017	100.0%	\$40,346	\$21,978,370	\$22,018,716	39,452	\$557.09
2018	100.0%	\$36,120	\$21,384,743	\$21,420,863	37,898	\$564.27
2019 Est.	100.0%	\$38,430	\$21,101,873	\$21,140,303	36,301	\$581.30
2020 Rec.	100.0%	\$38,000	\$20,067,090	\$20,105,090	34,289	\$585.23

Source: County Department of Finance, Division of Treasury

Council staff recommends approval of the Executive's recommendation for this NDA.

C. State Property Tax Services

This NDA reimburses the State for administrative work related to the County's property tax bills conducted by the State Department of Assessments and Taxation (SDAT). The NDA has three County

programs that SDAT assists Finance in administering and the County's share of the cost for SDAT to conduct property tax assessments. The Maryland Code, Tax-Property Article §2-106 requires the County to reimburse SDAT for 50% of the costs for the real and personal property assessments in the County. **This reimbursement is approximately 90.3% of the FY20 recommended expenditures.** Below is a chart detailing the County's expenditures by program for this NDA. **The Executive's FY20 recommendation is the same as the FY19 approved appropriation.** The FY19 estimate for the SDAT reimbursement is the actual costs for FY19 because of an adjustment for a FY18 year-end balance. This will result in savings for FY19.

Summary of State Property Tax Services NDA by Program

Program	FY18	FY19 App.	FY19 Est.	FY20 Rec.
SDAT Reimbursement	\$3,286,832	\$3,261,515	\$2,776,380	\$3,219,615
Homestead Credit Admin.	\$179,589	\$165,300	\$165,300	\$180,000
Homeowners Tax Credit Admin.	\$33,390	\$35,000	\$35,000	\$35,000
Renters' Prop. Tax Relief Sup.	\$116,482	\$103,800	\$110,490	\$131,000
Total	\$3,616,293	\$3,565,615	\$3,087,170	\$3,565,615

Council staff recommends approval of the Executive's recommendation for this NDA.

D. Future Federal/State/Other Grants

The Executive's FY20 recommendation for this NDA is \$20.0 million and is the same amount as previous fiscal years. This NDA permits the County to receive and spend funds from grants without requesting a supplemental appropriation. Appropriation in this NDA may only be spent if grants are received. If the County receives more than \$20.0 million in grants in FY20, the Council will need to approve a supplemental appropriation.

Council staff recommends approval of the Executive's recommendation for this NDA.

E. Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required by State law. The Maryland Code, Local Government Article §16-112 requires each County to pay an amount equal to shares tax each municipality received in FY68. The Executive's FY20 recommendation is \$28,020, same as previous fiscal years.

Council staff recommends approval of the Executive's recommendation for this NDA.

F. Takoma Park Police Rebate

This NDA provides financial support to the City of Takoma Park for police protection services, as required by §35-5 of the County Code. The County's annual funding is based on a formula that equals \$0.048 per \$100 of assessable base for real property and \$0.12 per \$100 of assessable base for personal property in the City of Takoma Park. **The Executive's FY20 recommendation is \$1,126,765 an increase of \$98,423.** The increase is due to a formula funding increase from the increase in assessable base in the City of Takoma Park.

The County's funding for the Takoma Park Police is divided between this NDA and the Municipal Tax Duplication NDA. While this payment is related to municipal tax duplication, the law requiring the payment was enacted prior to the County law requiring a reimbursement to municipalities to offset tax duplication.

Council staff recommends approval of the Executive's recommendation for this NDA.

G. Municipal Tax Duplication

1. *Background*

This NDA is authorized by §30A of the County Code and provides a reimbursement to municipalities to offset instances of property tax duplication. **Tax duplication occurs when the County and municipality both levy a property tax on a municipal taxpayer to fund a service, but only the municipality provides that service.** Most of the County's property tax revenue from municipal taxpayers funds services that the municipality does not provide, such as public schools. The small portion of property tax revenue collected by the County that funds services solely provided by the municipality is the tax duplicated portion.

Maryland counties have chosen three different methods to rectify property tax duplication: provide a tax rate differential for municipal taxpayers, provide a rebate to municipalities, or provide either and let each municipality choose its preferred method. **A tax rate differential is the purest solution to resolve tax duplication because it reduces a municipal taxpayer's County property tax rate by the portion of the County's rate for those duplicated services.** This method reduces the County's revenue from municipal taxpayers, therefore eliminating any property tax duplication. The rebate method provides a grant to each municipality as pro rata amount of the County's tax supported revenue for any duplicated services. The rebate method does not provide any direct relief to municipal taxpayers, but it provides greater flexibility to the municipalities in the use of the funds.

The County's chosen method is to provide a rebate to municipalities. **This NDA also includes an additional County grant that is not related to tax duplication.** The Executive's recommended budget has included this column for several fiscal years to denote the funding beyond what is required under the County Code for tax duplication.

2. *FY20 Recommendation*

The Executive's FY20 recommendation for the Municipal Tax Duplication NDA is \$8,314,330. This recommendation is a reduction of \$7,678 from FY19. The total amount is divided into three segments, Property Tax Duplication, Additional County Grant, and Speed Camera Allocation. **The FY20 reduction is for decrease in projected payments for the Speed Camera Allocation.** Below are the FY20 expenditures by segment.

FY20 Municipal Tax Duplication Summary by Segment

Segment	FY20 Rec.	Percent of Total
Property Tax Duplication	\$5,449,060	65.5%
Additional County Grant	\$2,719,376	32.7%
Speed Camera Allocation	\$145,895	1.8%
Total	\$8,314,330	

Council staff recommends approval of the Executive’s recommendation for this NDA.

H. Restricted Donations

The Restricted Donations NDA is not published in the budget book, but the Council will appropriate funds in this NDA for FY20 because of proceeds from the Pepco/Exelon merger.

This packet contains:

	<u>Circle #</u>
Expected Executive staff attendees	1
FY20 recommendations for NDAs	2
FY20 leases	5
Complete summary for WFIS	7

F:\Smith\Budget\FY20\GO\NDAs\GO_NDAs.docx

Expected Executive staff by NDA

Leases NDA

Greg Ossont, Deputy Director, Department of General Services (DGS)
Bruce Meier, Office of Management and Budget (OMB)

Working Families Income Supplement NDA

Mike Coveyou, Acting Director, Department of Finance (Finance)
Anita Aryeetey, OMB

State Property Tax Services NDA

Mike Coveyou, Acting Director, Finance
Anita Aryeetey, OMB

Future Federal/State/Other Grants NDA

Bruce Meier, OMB

Grants to Municipalities in Lieu of Shares Tax NDA

Bruce Meier, OMB

Takoma Park Police Rebate NDA

Bruce Meier, OMB

Municipal Tax Duplication NDA

Bruce Meier, OMB

☀ **Leases**

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; child care space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive, and/or temporary space. Currently, there are approximately 69 leased facilities. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	19,744,573	0.00
Increase Cost: Annualization of 1401 Rockville Pike Lease	1,276,887	0.00
Increase Cost: Existing Rent increases	412,999	0.00
Increase Cost: Leases added in FY20	138,105	0.00
Increase Cost: Wheaton Redevelopment Center operating costs	75,000	0.00
Increase Cost: Net Increase in Chargebacks	22,316	0.00
Decrease Cost: Lease Negotiation savings	(75,764)	0.00
Decrease Cost: Reduced Maintenance Costs	(189,539)	0.00
Decrease Cost: African American Health Program Lease - Remove FY19 buildout cost	(225,000)	0.00
FY20 Recommended	21,179,577	0.00

☀ **Working Families Income Supplement**

This NDA provides funds to supplement the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	23,305,090	0.00
Decrease Cost: Align fund with historical usage and further anticipated reduced need.	(3,200,000)	0.00
FY20 Recommended	20,105,090	0.00

☀ **State Property Tax Services**

This NDA reimburses the State for three programs that support the property tax billing administration conducted by the Department of Finance: the Montgomery County's Homeowners Credit Supplement, the Homestead Credit Certification Program, and the County's share of the cost of conducting property tax assessments by the State Department of Assessments and Taxation (SDAT).

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	3,565,615	0.00
FY20 Recommended	3,565,615	0.00

☀ **Future Federal/State/Other Grants**

This NDA enables the County to implement new grant-funded programs up to \$200,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	20,000,000	0.00
FY20 Recommended	20,000,000	0.00

☀ **Grants To Municipalities in Lieu Of Shares Tax**

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) that had been received by the municipalities in FY68.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	28,020	0.00
FY20 Recommended	28,020	0.00

☀ **Takoma Park Police Rebate**

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with "full value assessment" levied on real property.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved	1,028,342	0.00
Increase Cost: Formula Projection Adjustment	98,423	0.00
FY20 Recommended	1,126,765	0.00

*** Municipal Tax Duplication**

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. The current reimbursement policy current reimbursement policy goes beyond State law, Section 6-305, which requires the County to provide to municipalities only the Property Tax funded portion of those costs. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as police supplemental aid, animal control, elderly transportation, parks maintenance, Board of Appeals, and Human Rights.

This program was reviewed in FY96 and technical formula amendments were proposed. The changes were approved, and payment calculations since then are prepared in accordance with County Council Resolution No. 13-650, adopted September 10, 1996. Specifically, as the exact payment amount for the current year cannot be determined until both municipal and County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal year two years prior to the budget year.

All payments are subject to appropriation under Sec. 30A-4, which states "All expenditures by the County under the authority of this chapter shall be subject to the limits of the funds appropriated by the County Council."

Also budgeted here are payments to municipalities of a share of the net revenues from County operated speed cameras in their jurisdictions. Payments are based on Memoranda of Understanding with each municipality.

Finally, payments to municipalities are also made from other sources, including Cable TV Franchise Fees, Grants in Lieu of Shares Tax, Non-Departmental Accounts, and as part of the County's Community Development Block Grant.

MUNICIPAL TAX DUPLICATION - FY20 CE Recommended			
Municipality	FY20 Property Tax Duplication	Additional County Grant	FY20 Total*
Brookeville	\$7,321	\$746	\$8,067
Chevy Chase, Sec. III	\$28,896	\$2,618	\$31,513
Chevy Chase View	\$37,376	\$3,899	\$41,275
Chevy Chase Village	\$89,264	\$11,261	\$100,524
Town of Chevy Chase	\$114,148	\$17,521	\$131,669
Drummond	\$4,177	\$436	\$4,613
Friendship Heights	\$92,057	\$3,188	\$95,245
Garthursburg	\$1,114,059	\$92,508	\$1,206,567
Garrett Park	\$43,895	\$4,472	\$48,367
Glen Echo	\$18,798	\$1,964	\$20,762
Kensington	\$138,745	\$18,064	\$156,809
Laytonsville	\$13,796	\$497	\$14,293
Martin's Additions	\$24,295	\$2,538	\$26,832
North Chevy Chase	\$22,866	\$2,330	\$25,195
Oakmont	\$2,968	\$310	\$3,278
Poolesville	\$218,740	\$10,196	\$228,936
Rockville	\$2,408,425	\$1,324	\$2,409,750
Somerset	\$48,841	\$7,332	\$56,173
Takoma Park	\$979,718	\$2,533,926	\$3,513,643
Washington Grove	\$40,674	\$4,248	\$44,922
TOTAL	\$5,449,060	\$2,719,376	\$8,168,435

* This does not include the estimated Municipalities' Speed Camera Allocation of \$145,895.

FY20 Recommended Changes	Expenditures	FTEs
FY19 Approved		
Decrease Cost: Reduce Projected Speed Camera Payments	8,322,008	0.00
	(7,678)	0.00
FY20 Recommended	8,314,330	0.00

	A	B	C	D	E	F	G	H	I
1	Location/Occupant	Use	Sq. Foot	% Incr	FY19 Projected Total	FY20 Proj. Rent	FY20 Proj. Maint	FY20 Proj. Total	New Comments
2	8513 Piney Branch Rd	TESS Center	4,800	1.0300	125,066.55	95,792.00	20,256.00	116,048.00	
3	Metropolitan CAM Charges	BCC Center Office/Day care	6,000	1.0275	99,725.66	95,126.00	-	95,126.00	
4	255 Rockville Pike - Big Lease	General Offices	128,509	n/a	6,171,472.78	6,227,658.00	-	6,227,658.00	
5	255 Rockville Pike - Treasury Lease	Treasury Division	15,262	n/a	880,910.89	884,108.00	-	884,108.00	
6	51 Monroe Street, 802	Inspector General	2,070	1.0450	74,146.30	76,914.00	-	76,914.00	
7	18410 Muncaster Road	Ag History Farm/Coop Extension	15,070	1.0300	155,039.93	159,691.00	-	159,691.00	
8	Core Pkg - 255 Rock Pk & E.Middle Ln.	85 spaces		n/a	142,648.61	153,375.00	-	153,375.00	
9	1109 Spring Street	DOT Parking Maint.	2,486	cpi	58,801.67	57,089.00	-	57,089.00	
10	8516 Anniversary Circle	Warehouse	14,400	1.0300	161,100.67	130,877.00	30,384.00	161,261.00	
11	8536 Anniversary Circle	Records Center	26,000	1.0300	258,409.06	236,747.00	21,944.00	258,691.00	
12	1901 Research Blvd	DFRS Stress Management	706		33,550.96	32,060.00	-	32,060.00	
13	1300 Quince Orchard	ECC	54,874	n/a	103,431.61	-	-	-	
14	Page Elementary	Integrated Childcare	1,689	n/a	22,252.38	22,252.00	-	22,252.00	BLDG Purchase in FY19
15	11711 Joseph Mill Road	Viers Mill Childcare	3,091	n/a	40,989.99	40,990.00	-	40,990.00	
16	12260 McDonald Chapel Dr.	Thurgood Marshall Childcare	3,816	n/a	50,604.93	50,605.00	-	50,605.00	
17	Glen Haven Elementary	Integrated Childcare	2,461	n/a	32,635.41	32,635.00	-	32,635.00	
18	Sargent Shriver (Conn. Pk) ES	Integrated Childcare	1,867	n/a	25,037.24	25,037.00	-	25,037.00	
19	1820 Franwall Ave. - Arcola ES	Integrated Childcare	1,965	n/a	26,057.83	26,058.00	-	26,058.00	
20	12612 Galway Dr. - Galway ES	Integrated Childcare	1,673	n/a	22,185.54	22,186.00	-	22,186.00	
21	7511 Holly Ave - Takoma Park ES	Integrated Childcare	1,575	n/a	20,885.94	20,886.00	-	20,886.00	
22	Weller Road ES	Integrated Childcare	1,780		21,881.06	21,881.00	-	21,881.00	
23	13801 Rippling Brook - Bel Pre ES	Integrated Childcare	1,700	n/a	22,543.06	22,544.00	-	22,544.00	
24	Brown Station ES	Integrated Childcare	1,700		21,250.00	15,993.00	-	15,993.00	
25	Wheaton Woods Child Care	Integrated Childcare	1,450		18,125.00	18,125.00	-	18,125.00	
26	451 Hungerford Additional Parking	Parking		1.0300	20,425.00	20,425.00	-	20,425.00	
27	8630 Fenton St	Health Center	21,063	n/a	594,363.92	612,196.00	-	612,196.00	Rate Increase 7/1/18
28	7300 Calhoun Drive	Juvenile Assmt. Ctr.	63,594	1.0275	1,683,011.76	1,724,997.00	-	1,724,997.00	
29	Bethesda Metro Center	DTS Antenna		n/a	16,208.43	16,695.00	-	16,695.00	
30	Berkshire Towers - Lockwood Dr	DTS Antenna		fixed	36,282.78	40,200.00	-	40,200.00	
31	NRC Bldg - White Flint	DTS Antenna		1.0400	60,868.08	62,053.00	-	62,053.00	
32	Kenwood CC, River Road	DTS Antenna		1.0500	147,450.00	186,801.00	-	186,801.00	
33	17101 Darnestown-Germantown Rd/Sangamore Rd	DTS Antenna		fixed	122,268.73	9,000.00	-	9,000.00	Decommissioning
34	21200 Martinsburg Rd - Mirant	DTS Antenna		n/a	83,068.47	84,342.00	-	84,342.00	New agreement for wood Pole
35	Riverbend Antenna - Fairfax	DTS Antenna		n/a	3,115.86	3,209.00	-	3,209.00	
36	6601 New Hampshire Ave, Takoma Pk	DTS Antenna		n/a	99,326.00	123,000.00	-	123,000.00	
37	5202 River Rd, Bethesda - Crown Castle	DTS Antenna			48,000.00	49,440.00	-	49,440.00	
38	15700 River Rd, Bethesda - Bretton Woods, IMF	DTS Antenna			26,040.00	26,821.00	-	26,821.00	
39	20315 Georgia Ave. Brookeville	DTS Antenna			31,800.00	32,754.00	-	32,754.00	
40	14000 Castle Blvd., SS - Waterford Tower	DTS Antenna			31,800.00	32,754.00	-	32,754.00	
41	18500 Elmer School Rd, Dickerson	DTS Antenna			23,400.00	24,102.00	-	24,102.00	
42	51 University Blvd, E., SS - MNCPPC - near FS16	DTS Antenna			30,000.00	30,900.00	-	30,900.00	
43	9404 Falls Rd, Potomac - FS30 - Cabin John VFD	DTS Antenna			24,000.00	24,720.00	-	24,720.00	
44	10101 Grosvenor Ln, Bethesda	DTS Antenna			45,600.00	46,968.00	-	46,968.00	
45	19627 Fisher Ave.	Poolesville Library	7,000	1.0275	264,686.21	229,314.00	31,384.00	260,698.00	
46	455 E. Gude Drive	DSWS Storage		1.0275	8,147.71	8,148.00	-	8,148.00	
47	47 State Circle, Annapolis	Legislative Affairs	1,695	1.0250	79,878.34	70,000.00	-	70,000.00	
48	2729 University Blvd	Wheaton Day Laborers	1,863	1.0300	111,484.21	-	-	-	Lease Renewed Lower Rate
49	701-C Dover Road	MCFRS Warehouse	33,451	1.0300	761,094.90	695,185.00	68,398.00	763,583.00	Relocated to 11425 Granview
50	22610 Gateway Center	Clarksburg Interim FS	9,823	1.0300	274,578.14	218,197.00	62,180.00	280,377.00	

3

	A	B	C	D	E	F	G	H	I
1	Location/Occupant	Use	Sq. Foot	% Incr	FY19 Projected Total	FY20 Proj. Rent	FY20 Proj. Maint	FY20 Proj. Total	New Comments
51	2-1 & 2-4 Metropolitan Court	Libraries Materials Mngmnt	19,800	1.0300	227,032.36	207,802.00	76,375.00	284,177.00	
52	7-1 Metropolitan Ct	Mercy Clinic	7,200	1.0350	252,863.16	215,329.00	39,499.00	254,828.00	abatement
53	8434 Helgerman	Police Speed Camera Van	2,958	1.0300	57,291.99	45,278.00	12,483.00	57,761.00	
54	14935 Southlawn	MCFRS and MCPD	117,000	1.0300	2,420,809.61	2,183,237.00	197,496.00	2,380,733.00	
55	51 Monroe St. 3rd Floor ERP	ERP Office plus pkng	10,342	n/a	352,973.10	270,829.00	-	270,829.00	
56	17 B Firstfield	MCFRS Stress Management	1,005	1.0300	32,362.75	32,660.00	-	32,660.00	
57	4901-43 Nicholson Ct	Transit Small Buses	25,000	1.0396	989,170.43	969,348.00	-	969,348.00	Chargeback to Transit
58	23201 Stringtown Road	Clarskburg Cottage	1,350	1.0300	22,801.86	12,157.00	12,667.00	24,824.00	
59	600 E. Jefferson St	Family Justice Center	23,907	n/a	985,683.25	1,031,705.00	-	1,031,705.00	
60	600 E. Jefferson St	Family Justice Center Expansion	5,550	n/a	174,508.50	185,110.00	-	185,110.00	
61	18753 N. Frederick Ave.	Board of Elections	54,190	1.0300	1,175,063.73	1,063,607.00	91,473.00	1,155,080.00	
62	18753 N. Frederick Ave.	Board of Elections Expansion	13,843	1.0300	166,398.98	189,196.00	-	189,196.00	
63	45 W. Watkins Mill Road	Interim 6th District Police Station	18,924	1.0300	594,536.88	533,062.00	79,859.00	612,921.00	
64	981 Rollins Ave	OAS	24,166	1.0300	944,082.32	878,724.00	81,584.00	960,308.00	
65	451 Hungerford, Suite 700	HHS Contractor	4,172	1.0300	-	123,685.00	-	123,685.00	Reconstituted lease for Risk eff. 7/1/2018. Chargeback
66	7676 New Hampshire Ave	HHS - Youth Opportunity Center	2,303	1.0400	53,523.47	71,072.00	-	71,072.00	
67	Rockville Town Center Garage	Library parking		n/a	111,651.00	104,997.00	-	104,997.00	
68	199 E. Montgomery	Sheriff	6,554	1.0350	279,670.21	269,160.00	-	269,160.00	Working on Relo
69	2301 Research Blvd	Stress Management Unit	2,114		32,131.48	46,934.00	-	46,934.00	
70	5320 Marinelli	HHS Shelter	8,362	1.0275	274,048.49	243,216.00	42,345.00	285,561.00	
71	Rockville Town Center Garage	HHS Parking		n/a	28,750.39	28,644.00	-	28,644.00	
72	11435 Grandview	Temp Space for 2424 Reddie Proj.	8,574	1.0300	373,727.77	259,846.00	36,182.00	296,028.00	
73	1401 Rockville Pike	CRC/MC311/HHS/DHCA	111,754	1.0250	1,235,097.18	2,491,984.18	-	2,491,984.18	CAA/Woman's Cancer from line 71 rolled into this line
74	1401 Rockville Pike	CAA & Women's Cancer	0		-	-	-	-	
75	11002 Veirs Mill Rd 7th FL Wheaton Westview	Proyecto Salud & Adult Behav Health	13,940		350,000.00	376,548.00	-	376,548.00	FY18 Actual based on 5mos rent
76	11002 Veirs Mill Rd. 5th Fl Wheaton Westview	Gilchrist Center	6,083		235,228.05	193,288.00	-	193,288.00	FY18 Actual based on 5mos rent
77	9615 Dewitt Ave	Carroll House	12,900	n/a	52,695.04	23,313.00	27,219.00	50,532.00	
78	Germantown- Century	DGS Admin	19,967		471,155.24	442,831.00	-	442,831.00	Full Service
79	2 Taft Court	HHS Shelter	12,000		97,390.62	166,615.00	-	166,615.00	Full Service net of Utils
80	7730 Woodmont Ave, Bethesda	Bethesda Cares			17,997.74	-	-	-	Transfer Maint. To DFM
81	African American Health Program	AAHP			300,000.00	75,000.00	-	75,000.00	
82	Sub Total Existing Leases		967,391		25,524,297.24	25,576,027.18	931,728.00	26,507,755.18	
83	Added Leases in FY20								
84	11425 Grandview Ave.	Wheaton Day Laborers	3,495		0	99,356.00	14,748.90	114,104.90	
85	8900 Georgia Ave - SSUMC	HHS Prkng for 8818 Georgia	N/A		0	43,200.00	-	43,200.00	Chargeback to HHS
86	17410 Black Rock Rd	DTS Antenna	N/A		0	24,000.00	-	24,000.00	
87	2400 Arcola - WVRS	Temp Wheaton Library	6,693		0	215,424.00	-	215,424.00	Chargeback to DOL
88	Total Leases Added FY20								
89	Other Leasing Cost:					381,980	14,749	396,729	
90	Contractor for Property Database		0		0	50,000.00	-	50,000.00	
91	Closed School Revenue Sharing		0		0	85,000.00	-	85,000.00	
92	Moving & buildout expenses		0		0	130,000.00	-	130,000.00	
94	Subtotal Other Leasing costs		10,188		0.00	265,000.00	0.00	265,000.00	
95	Total Gross Leases Budget		977,579		25,524,297.24	26,223,007.00	946,477.00	27,169,484.00	

WFIS Summary by Fiscal Year

Fiscal Year	County Match	Admin. Cost	Cost of EITC Refunds	Total Cost	Total Recipients	Average EITC
2000	100.0%	\$11,813	\$2,199,592	\$2,211,405	12,322	\$178.51
2001	125.0%	\$9,740	\$2,544,412	\$2,554,152	10,917	\$233.08
2002	100.0%	\$10,921	\$3,952,062	\$3,962,983	14,122	\$279.86
2003	100.0%	\$10,732	\$4,585,128	\$4,595,860	14,814	\$309.51
2004	100.0%	\$12,910	\$6,012,089	\$6,024,999	18,074	\$332.64
2005	100.0%	\$14,109	\$7,907,451	\$7,921,560	20,805	\$380.08
2006	100.0%	\$25,376	\$10,236,647	\$10,262,023	20,789	\$492.40
2007	100.0%	\$16,027	\$9,970,176	\$9,986,203	20,210	\$493.33
2008	100.0%	\$17,577	\$12,910,993	\$12,928,570	26,584	\$485.66
2009	100.0%	\$15,361	\$9,000,906	\$9,016,267	19,559	\$460.19
2010	100.0%	\$19,448	\$15,063,537	\$15,082,985	30,189	\$498.97
2011	72.5%	\$32,726	\$12,920,388	\$12,953,114	33,840	\$381.81
2012	68.9%	\$33,231	\$12,805,177	\$12,838,409	34,290	\$373.44
2013	75.5%	\$34,058	\$14,686,507	\$14,720,565	34,876	\$421.11
2014	85.0%	\$38,663	\$16,847,181	\$16,885,860	37,281	\$451.90
2015	90.0%	\$40,811	\$18,919,815	\$18,960,626	38,824	\$488.37
2016	95.0%	\$41,650	\$20,724,479	\$20,766,129	40,076	\$518.17
2017	100.0%	\$40,346	\$21,978,370	\$22,018,716	39,452	\$557.09
2018	100.0%	\$36,120	\$21,384,743	\$21,420,863	37,898	\$564.27
2019 Est.	100.0%	\$38,430	\$21,101,873	\$21,140,303	36,301	\$581.30
2020 Rec.	100.0%	\$38,000	\$20,067,090	\$20,105,090	34,289	\$585.23

Source: County Department of Finance, Division of Treasury