

**MEMORANDUM**

April 7, 2011

TO: GO Committee  
FROM: *CHS*  
Charles H. Sherer, Legislative Analyst  
SUBJECT: FY12 Operating Budget for four NDAs (section 65 in the budget)

The following may attend, all from OMB:  
Beryl Feinberg, Alex Espinosa, Blaise DeFazio, Bryan Hunt

The non-departmental accounts are shown in the table below.

NDA	FY11 Budget	FY12 Executive	<b>FY12 GO</b>	GO – CE
Future Federal/State/Other grants	\$20.0 million	\$20.0 million		
Grants to municipalities in lieu of shares tax	28,020	28,020		
Takoma Park police rebate	717,580	922,170		
Municipal Tax Duplication	6,662,120	6,281,980		

**I. Future Federal, State, or Other Grants** This account is funded entirely from non-County sources and permits the County Government to accept and spend funds from grants by transferring funds from this account, rather than requesting a supplemental appropriation. This process saves time and paperwork. The appropriation can only be spent if grants are received.

In November 1994, the voters approved a Charter amendment that **excluded** all specific grants, such as these, from the calculation of the aggregate operating budget for spending affordability purposes. There is no “harm” done if the County receives less than the appropriated amount. If the County receives more, then the Council will have to go through the effort and expense of processing a supplemental appropriation.

Council staff recommends approval of the Executive’s recommended amount.

**II. Grants to Municipalities in lieu of Shares Tax** This budget is the same each year: \$28,020. In 1968, the State General Assembly revised the tax structure to permit a County income tax, to eliminate a tax on banks and other financial institutions (referred to as a “shares tax”), and to require counties to pay to municipalities each year the amount of the shares tax the municipalities received in 1968, which was \$28,020. Council staff recommends approval of the Executive’s recommended amount.

**III. Takoma Park Police Rebate** In accordance with the County Code, the County pays the City 4.8 cents per \$100 of the assessable base in the City. As the base increases or decreases, the rebate increases or decreases. The Executive estimates this payment will be \$922,170 in FY12. Council staff recommends approval of the Executive’s recommended amount.

**III. Municipal Tax Duplication** An explanation of this account is below. The joint Municipality-County task force is in the final stages of completing its report and presenting it to the Executive. After he sends it to the Council, a briefing will be scheduled for this Committee and/or the Council. The history of these payments is below.

FY	Approved Budget	
2000	4,450,870	
2001	4,997,050	
2002	4,483,060	
2003	5,015,550	
2004	4,719,920	
2005	6,067,710	
2006	7,306,890	
2007	7,488,240	
2008	7,488,240	
2009	7,488,240	
2010	7,488,240	
2011	297,110	Add speed camera revenue to this NDA
2011	(1,123,230)	Reduce 15% for fiscal reasons
2011	6,662,120	Budget for FY11
2012	(61,890)	Reduce speed camera revenue
2012	(318,250)	Reduce 5% for fiscal reasons (4.777%)
2012	6,281,980	Budget for FY12

Speed camera revenue is not in any way a reimbursement for tax duplication. OMB decided to include it in the MTD account for convenience. The services reimbursed are shown on ©9 (FY11 reimbursements) and the Executive’s FY12 amounts are on ©10 and are 5% less than FY11. The

FY12 budget is not based on any formula, but rather reflects reductions the Executive made for fiscal reasons. Council staff believes that the Executive's proposed 5% reduction for the entire NDA for municipal tax duplication is "in line" with other reductions he made to other departments in County Government (see ©1-2). **For the entire NDA, Council staff recommends the Executive's budget.**

**Takoma Park** gets two payments for police services: one is the NDA for the Takoma Park Police Rebate discussed above, which is 4.8 cents per \$100 of the assessable base in the City; the other is the payment in this NDA for municipal tax duplication. (In years in which the payment for municipal tax duplication is based on a formula, the 4.8¢ rebate is subtracted from the formula amount to avoid overpaying the City.) These payments are shown on ©7, which shows that the FY11 total for both payments was \$267,117 less (8.6% less) than in FY10 and that the Executive's recommended FY12 total for both payments is \$57,678 less (2.0% less) than in FY11. The total decrease for both payments over the two years FY11 and FY12 is \$324,795.

The Mayor spoke at the public hearing on April 5 (©4) and asked the Council to add \$352,947 to the Executive's recommended amount for this NDA.

**Options** Based on ©7, options with respect to the payment to Takoma Park for police services are:

1. to put \$57,678 on the reconciliation list to restore the Executive's proposed FY12 net reduction for Takoma Park police;
2. to put \$324,795 on the reconciliation list to restore the FY11 reduction and the Executive's proposed FY12 reduction for Takoma Park police. This amount is similar to the Mayor's request.

**Council staff recommendation** As stated above, the FY12 budget is not based on any formula, but rather reflects reductions the Executive made for fiscal reasons. Council staff believes that the Executive's proposed 5% reduction for the entire NDA for municipal tax duplication is "in line" with other reductions he made to other departments in County Government (see ©1-2). Also, note that the reduction in FY12 to total payments to Takoma Park for police services (from the 4.8¢ rebate and from MTD) is 2.0%, not 5.0%.

However, in partial recognition of the two-year impact of reductions on Takoma Park police services, Council staff suggests putting \$57,680 on the reconciliation list to restore the Executive's proposed FY12 net reduction for Takoma Park police.

Additional information on municipal tax duplication follows.

### **Background**

#### **What is the rationale for municipal tax duplication payments, and how much should the payments be?**

1. Residents of municipalities pay a property tax to their municipality and also pay the General Fund property tax to the County. Property tax is the only duplicate tax, levied both by the County and by municipalities.

2. Most of the General Fund property tax that municipal residents pay to the County is used to fund services the County provides to all County residents, including municipal residents, such as the public schools and the community college, health and human services, libraries, and police for all municipalities except the City of Takoma Park.
3. However, a small part of the General Fund property tax that municipal residents pay to the County is used to fund services the County does **not** provide to the residents, because the municipality provides the services. This portion of their payment to the County is a duplicate property tax payment. There are no other duplicate tax payments, so there is no rationale for reimbursing the portion of net County cost funded by other taxes.
4. Because the municipal residents are paying the County for some services the County does not provide to these residents, State law (and fairness to residents of the municipalities) requires the County to do one of the following: a) set a lower General Fund property tax rate for the residents in a municipality; or b) reimburse the municipal government for the amount of property tax (the duplicate property tax).

County law goes beyond the minimum reimbursement required by State law and requires the County to reimburse more than just the duplicated property tax: “The amount of reimbursement shall be limited to the amount the county executive estimates the county would expend if it were providing the services...subject to the limits of the funds appropriated by the County Council.”

Municipal tax duplication payments are required by section 6-305 of the State Tax Property Article and are implemented by chapter 30A of the County code. The Code assigns the responsibility for calculating the amount of reimbursement to the County Executive, not the municipalities. “The amount of reimbursement shall be limited to the amount the county executive estimates the county would expend if it were providing the services...subject to the limits of the funds appropriated by the County Council.”

The amount the County would spend is the total cost the County would incur, less any revenue from non tax and non County sources associated with the service. Note that the County does not reimburse for services that the municipality provides but the County does not provide, because the County’s cost would be zero. The County does not reimburse the municipalities’ costs of providing the services. Instead, as stated above, the County reimburses the net cost the County would spend if the County provided the services.

The services and the amounts reimbursed are calculated according to an agreement among the County and the municipalities that the Council approved on September 10, 1996 in Resolution #13-650. Under this agreement, the reimbursements are based on the last completed fiscal year (i.e., the FY07 reimbursements were based on FY05 actual. The rationale for using actual data from two budget years ago is that the data are known several months before the Council approves the next budget, but actual data from one budget year ago is not known until several months after the next budget year starts.

The reimbursement to Takoma Park for police services is based on a memorandum of understanding between the CAO and the City Administrator signed by the CAO in December 2002

and by the City Administrator in January 2003. The parties believed the new formula more accurately measured the amount the County saves by not providing police services to the City. County and City staff are currently reviewing this MOU to make further improvements in the methodology.

The County Code follows.

## Chapter 30A. MONTGOMERY COUNTY MUNICIPAL REVENUE PROGRAM

§ 30A-1. Established.

§ 30A-2. Qualification of municipal public services for county reimbursement.

§ 30A-3. Determination of amount of reimbursement.

§ 30A-4. Limitations on expenditures.

§ 30A-5. Application to participate in program.

Sec. 30A-1. Established. There is hereby established a program to reimburse municipalities within the county for those public services provided by the municipalities which would otherwise be provided by the county government. (1974 L.M.C., ch. 7, § 1.)

Sec. 30A-2. Qualification of municipal public services for county reimbursement.

Municipal public services shall qualify for county reimbursement if the following conditions are met: (1) The municipality provides the service to its residents and taxpayers; (2) the service would be provided by the county if it were not provided by the municipality; (3) the service is not actually provided by the county within the municipality; and (4) the comparable county service is funded from tax revenues derived partially from taxpayers in the participating municipality. (1974 L.M.C., ch. 7, § 1.)

Sec. 30A-3. Determination of amount of reimbursement. Subject to the provisions of section 30A-4, each participating municipality shall be reimbursed by an amount determined by the county executive to approximate the amount of municipal tax revenues required to fund the eligible services. The amount of reimbursement shall be limited to the amount the county executive estimates the county would expend if it were providing the services. (1974 L.M.C., ch. 7, § 1.)

Sec. 30A-4. Limitations on expenditures. 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. (1974 L.M.C., ch. 7, § 1.)

Sec. 30A-5. Application to participate in program. Any municipality within the county desiring to participate in the county municipal revenue program shall submit not later than November 15 of each year to the county an application which shall be in such form and contain such information as may be required by the county executive. (1974 L.M.C., ch. 7, § 1.)

## SCHEDULE B-2

Expenditures Detailed By Agency, Government Function and Department

	Actual FY10	Budget FY11	Estimated FY11	Recommended FY12	% Chg Bud/Rec
M-NCPPC	123,677,625	114,347,670	113,150,870	112,522,410	-1.6%
<b>SUMMARY</b>					
<b>TOTAL EXPENDITURES ALL AGENCIES</b>	<b>4,332,987,844</b>	<b>4,270,794,610</b>	<b>4,244,764,481</b>	<b>4,347,309,496</b>	<b>1.8%</b>

## SCHEDULE B-3

Expenditures Detailed By Agency, Fund Type, Government Function and Department

	Actual FY10	Budget FY11	Estimated FY11	Recommended FY12	% Chg Bud/Rec
<b>MONTGOMERY COUNTY GOVERNMENT</b>					
<b>GENERAL FUND TAX SUPPORTED</b>					
<b>General Government</b>					
County Council	9,091,427	8,712,490	8,625,370	8,473,670	-2.7%
Board of Appeals	597,548	566,830	551,300	549,090	-3.1%
Inspector General	612,227	659,310	652,720	647,980	-1.7%
Legislative Oversight	1,199,960	1,246,420	1,177,940	1,228,860	-1.4%
Merit System Protection Board	150,283	148,530	151,990	146,760	-1.2%
People's Counsel	245,161	0	0	0	—
Zoning and Administrative Hearings	494,725	549,190	502,810	572,500	4.2%
Circuit Court	9,962,873	9,813,050	9,714,920	9,319,730	-5.0%
State's Attorney	12,468,814	12,342,270	12,150,670	11,911,280	-3.5%
County Executive	5,920,473	4,767,200	4,493,400	3,951,120	-17.1%
Board of Elections	3,376,670	7,971,680	7,891,980	4,891,160	-38.6%
Commission for Women	1,114,480	881,300	880,960	0	—
Community Engagement	0	0	0	3,155,900	—
County Attorney	5,408,704	4,552,550	4,575,120	4,039,500	-11.3%
Ethics Commission	292,881	218,250	213,210	191,430	-12.3%
Finance	8,885,844	9,596,890	9,498,370	9,652,550	0.6%
General Services	32,695,312	24,011,240	22,495,250	21,454,150	-10.6%
Human Resources	7,392,158	6,082,800	6,021,970	5,896,540	-3.1%
Human Rights	2,048,323	1,738,400	1,486,670	0	—
Intergovernmental Relations	770,338	808,960	808,960	815,480	0.8%
Management and Budget	3,582,493	3,318,790	3,276,380	3,381,500	1.9%
Public Information	1,154,392	4,960,350	4,910,750	4,748,650	-4.3%
Regional Services Centers	3,362,453	2,699,740	2,645,740	0	—
Technology Services	27,683,734	26,370,280	26,509,350	25,649,440	-2.7%
<b>Total General Government</b>	<b>138,511,273</b>	<b>132,016,520</b>	<b>129,235,830</b>	<b>120,677,290</b>	<b>-8.6%</b>
<b>Public Safety</b>					
Consumer Protection	2,376,469	2,079,200	1,989,830	1,948,320	-6.3%
Correction and Rehabilitation	65,666,060	61,806,240	62,928,100	61,187,930	-1.0%
Emergency Management and Homeland Security	786,253	1,333,090	1,298,970	1,247,900	-6.4%
Police	224,309,659	230,280,040	232,186,840	231,537,940	0.5%
Sheriff	20,254,518	19,484,030	19,685,340	19,747,550	1.4%
<b>Total Public Safety</b>	<b>313,392,959</b>	<b>314,982,600</b>	<b>318,089,080</b>	<b>315,669,640</b>	<b>0.2%</b>
<b>Transportation</b>					
Transportation	93,937,154	35,464,960	34,698,590	34,282,740	-3.3%
<b>Health and Human Services</b>					
Health and Human Services	181,834,191	177,832,030	174,843,070	169,118,080	-4.9%
<b>Libraries, Culture, and Recreation</b>					
Public Libraries	35,382,167	28,851,080	29,075,780	26,019,940	-9.8%

# SCHEDULE B-3

## Expenditures Detailed By Agency, Fund Type, Government Function and Department

	Actual FY10	Budget FY11	Estimated FY11	Recommended FY12	% Chg Bud/Rec
<b>Community Development and Housing</b>					
Economic Development	7,199,510	6,285,150	6,243,980	5,840,310	-7.1%
Housing and Community Affairs	4,443,941	3,901,690	3,850,380	3,307,560	-15.2%
<b>Total Community Development and Housing</b>	<b>11,643,451</b>	<b>10,186,840</b>	<b>10,094,360</b>	<b>9,147,870</b>	<b>-10.2%</b>
<b>Environment</b>					
Environmental Protection	2,664,608	1,947,210	1,907,890	1,319,760	-32.2%
<b>Other County Government Functions</b>					
Non-Departmental Accounts	107,775,160	112,999,840	114,228,020	152,430,370	34.9%
Utilities	25,724,051	28,630,440	28,630,440	28,426,380	-0.7%
<b>Total Other County Government Functions</b>	<b>133,499,211</b>	<b>141,630,280</b>	<b>142,858,460</b>	<b>180,856,750</b>	<b>27.7%</b>
<b>TOTAL GENERAL FUND TAX SUPPORTED</b>	<b>910,865,014</b>	<b>842,911,520</b>	<b>840,803,060</b>	<b>857,092,070</b>	<b>1.7%</b>
<b>SPECIAL FUNDS TAX SUPPORTED</b>					
<b>General Government</b>					
Urban Districts	7,043,969	7,437,830	7,449,020	7,399,320	-0.5%
<b>Public Safety</b>					
Fire and Rescue Service	192,856,427	182,148,330	185,896,740	179,140,610	-1.7%
<b>Transportation</b>					
Transportation	0	0	0	0	—
Transit Services	106,972,569	104,309,460	105,485,250	102,453,420	-1.8%
<b>Total Transportation</b>	<b>106,972,569</b>	<b>104,309,460</b>	<b>105,485,250</b>	<b>102,453,420</b>	<b>-1.8%</b>
<b>Libraries, Culture, and Recreation</b>					
Recreation	27,179,845	25,896,670	25,485,970	24,464,990	-5.5%
<b>Community Development and Housing</b>					
Economic Development Fund	1,478,209	852,440	1,528,770	4,922,280	477.4%
<b>TOTAL SPECIAL FUNDS TAX SUPPORTED</b>	<b>335,531,019</b>	<b>320,644,730</b>	<b>325,845,750</b>	<b>318,380,620</b>	<b>-0.7%</b>
<b>SPECIAL FUNDS NON-TAX SUPPORTED</b>					
<b>General Government</b>					
Circuit Court	2,359,102	2,541,360	2,489,050	2,412,990	-5.1%
State's Attorney	368,152	508,820	625,160	214,310	-57.9%
County Executive	416,623	343,230	340,480	126,620	-63.1%
Community Engagement	0	0	0	126,560	—
Intergovernmental Relations	32,333	34,000	34,000	30,670	-9.8%
Regional Services Centers	146,209	104,500	104,500	0	—
<b>Total General Government</b>	<b>3,322,419</b>	<b>3,531,910</b>	<b>3,593,190</b>	<b>2,911,150</b>	<b>-17.6%</b>
<b>Public Safety</b>					
Correction and Rehabilitation	144,159	0	0	0	—
Emergency Management and Homeland Security	1,677,783	0	8,676,610	168,800	—
Fire and Rescue Service	4,334,270	477,100	1,600,800	243,590	-48.9%
Police	7,664,143	286,750	3,015,480	248,630	-13.3%
Sheriff	1,484,238	716,050	745,750	626,620	-12.5%
<b>Total Public Safety</b>	<b>15,304,593</b>	<b>1,479,900</b>	<b>14,038,640</b>	<b>1,287,640</b>	<b>-13.0%</b>
<b>Transportation</b>					
Transportation	-110,119	51,320	251,320	35,510	-30.8%
Transit Services	4,931,369	4,329,070	4,332,170	4,643,830	7.3%
<b>Total Transportation</b>	<b>4,821,250</b>	<b>4,380,390</b>	<b>4,583,490</b>	<b>4,679,340</b>	<b>6.8%</b>
<b>Health and Human Services</b>					
Health and Human Services	74,907,771	73,136,960	74,249,150	71,160,890	-2.7%
<b>Libraries, Culture, and Recreation</b>					
Public Libraries	71,134	99,290	122,290	122,290	23.2%

### Montgomery Coalition for Adult English Literacy (MCAEL)

This NDA provides funding for the Montgomery Coalition for Adult English Literacy (MCAEL). MCAEL's mission is to strengthen the countywide adult English literacy community of providers' network with resources, training, collaborations, and advocacy to support a thriving community and an optimal workforce. Funding for MCAEL supports program grants to organizations that provide adult English literacy services; technical assistance, training, and networking opportunities that improve program quality; coordination; information resources for the community; and operating expenses to administer the grants and provide the support services. The County's contribution is implemented by a contract between the Department of Public Libraries and MCAEL.

<b>FY12 Recommended Changes</b>	<b>Expenditures</b>	<b>WYs</b>
<b>FY11 Approved</b>	<b>717,850</b>	<b>0.0</b>
Reduce: MCAEL support by 5% similar to other contract reductions	-35,890	0.0
<b>FY12 CE Recommended</b>	<b>681,960</b>	<b>0.0</b>

### Motor Pool Fund Contribution

This NDA funds the acquisition of new, additional Motor Pool fleet vehicles, as opposed to replacement vehicles, which are financed through an established chargeback mechanism.

<b>FY12 Recommended Changes</b>	<b>Expenditures</b>	<b>WYs</b>
<b>FY11 Approved</b>	<b>0</b>	<b>0.0</b>
Add: Ten new Police Cars for 3rd District Staffing Enhancement	511,110	0.0
<b>FY12 CE Recommended</b>	<b>511,110</b>	<b>0.0</b>

### 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. 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 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. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

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.

<b>FY12 Recommended Changes</b>	<b>Expenditures</b>	<b>WYs</b>
<b>FY11 Approved</b>	<b>6,662,120</b>	<b>0.0</b>
Decrease Cost: Reduction in Municipalities' Speed Camera Allocation	-61,890	0.0
Decrease Cost: Reduce by 5 Percent	-318,250	0.0
<b>FY12 CE Recommended</b>	<b>6,281,980</b>	<b>0.0</b>

### Prisoner Medical Services

This NDA provides reimbursements to physicians and hospitals for medical care provided to individuals in the custody of any Montgomery County law enforcement agency, with the following exceptions:

- Offenders committed to the custody of the Department of Correction and Rehabilitation (DOCR) and receiving medical treatment paid for by the budget of that department,
- Medical treatment expenses covered by Workers' Compensation,
- Medical treatment expenses covered by personal medical insurance,
- Medical treatment expenses covered by the Federal government,
- Medical treatment expenses covered by other appropriate and available outside resources.

The Department of Police will manage this account, and, with the assistance of the County Attorney, will determine costs for which the County is responsible. All bills are to be reviewed for appropriateness of cost by a private contractor prior to payment.



**FY 2012 Montgomery County Operating Budget  
Testimony of the City of Takoma Park  
Bruce R. Williams, Mayor  
April 5, 2011**

Good evening, President Ervin and Members of the Council,

I am Bruce Williams, Mayor of Takoma Park, speaking on behalf of the City of Takoma Park.

Next week, the Government Operations Committee will be considering Municipal Tax Duplication. Takoma Park's police tax duplication payment is part of that allocation. Takoma Park is the only municipality in Montgomery County that has a stand-alone, full-service police department. The police tax duplication payment is the refund of approximately two million dollars that the taxpayers of Takoma Park have already paid to Montgomery County for services they do not receive.

The County Executive, facing a difficult fiscal situation, is proposing to withhold 5% of these funds. We are asking you to be fair, and return the funds that do not belong to the County so that we in the City of Takoma Park have the funds needed to do our part in providing police services to the community.

How does this work? Takoma Park taxpayers pay Montgomery County taxes and Takoma Park taxes. Within the tax rate for both jurisdictions are taxes

for police services. Takoma Park is only served by the Takoma Park Police Department, so the County Code provides for a determination of the amount of funds the County would have spent on providing police services to Takoma Park, and the refund of that amount to the City of Takoma Park.

A formula for determining the amount that the County would have spent in Takoma Park was the subject of negotiations over two years ago; but, just as the negotiations were concluding, the County staff ceased all work on the memorandum of understanding. No information on the status of the proposed memorandum of understanding has been available since October 2009, the time of the last meeting.

So the amount that we had been receiving—and that had been frozen during the negotiations—was cut last year by 15% by the County, while the Montgomery County Police Department was only cut by 5%. This year, an additional 5% cut in the police tax duplication payment has been proposed, while the Montgomery County Police Department is poised to receive an increase. The Silver Spring District is set to receive even more funding to deal with the issues in our part of the County. Since the County would have been spending more to provide police services to Takoma Park, if it were responsible for those police services, the police tax duplication payment should reflect the higher amount.

We ask that an additional \$352,947 be allocated to the City of Takoma Park to account for the overly-large reduction last year and to reflect the greater amount the County is providing for police services in FY 2012, especially in the Silver Spring area.

Again, this is not a grant; it is a refund of taxpayer funds that are not the County's.

We recognize the very difficult situation that the County has been facing these last two years and the difficult decisions you will need to make in the weeks ahead. We are glad to see that Maryland counties are not likely to be significantly hurt by the State budget this year; in large part, due to the successful lobbying activities of Montgomery County.

This means that you have the opportunity to be fair to municipalities this budget year and, in particular, to make a fair decision about the Takoma Park police tax duplication payment. We ask you to add \$352,947 for the Takoma Park police tax duplication payment for FY 2012 so that Takoma Park taxpayers receive the appropriate refund amount from the taxes they have already paid Montgomery County for police services they do not receive.

Thank you.

**Note to Councilmembers:** There is always some confusion about the two allocations for Takoma Park police services. The larger police tax duplication payment is part of the Municipal Tax Duplication budget line. There is also a smaller budget item, called the Takoma Park Police Rebate, that is set by formula. Together, these two allocations are to total the amount that Montgomery County would have paid if it were responsible for police services for the City of Takoma Park.

**Takoma Park Police Payments**

A	B	C	D	E	F	G	H	I	J	K	
	Rebate					MOU			Total	Change	
	Budget	% change	Actual	\$ change	% change	MOU	\$ change	% change		\$	%
FY09	716,590		716,590			2,322,023			3,038,613		
FY10	854,920	19.3%	799,976	83,386	11.6%	2,322,023	0	0.0%	3,121,999	83,386	2.7%
FY11	717,580	-16.1%	881,162	81,186	10.1%	1,973,720	-348,303	-15.0%	2,854,882	-267,117	-8.6%
FY12 CE	922,170	28.5%	TBD	41,008	4.7%	1,875,034	-98,686	-5.0%	2,797,204	-57,678	-2.0%
Total change FY11 and FY12				122,194			-446,989			-324,795	

The Rebate amount is 4.8 cents per \$100 of the assessable base in the City  
 The MOU amount is part of the NDA for Municipal Tax Duplication

7-8

FY11

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1															
2	<b>FY11 Municipal Tax Duplication Payment Summary</b>														
3															
4									Human			FY07-FY10	Decrease from	Speed Camera	FY10
5	Municipality	Transportation	Police	Crossing	Board of	Hearing	Elderly	Park	Relations	Animal	TOTAL	Approved	FY10 Approved	Revenues	FINAL
6				Guards	Appeals	Examiner	Services	Maint.	Com.	Control	PAYMENTS*	Budget			Budget
7															N + Q
8	Barnesville	0									0	0	0		0
9	Brookeville	6,084									6,084	7,158	(1,074)		6,084
10	Chevy Chase, Sec. III	24,228						3,245			27,474	32,322	(4,848)		27,474
11	Chevy Chase, Sec. V	0									0	0	0		0
12	Chevy Chase View	36,941									36,941	43,460	(6,519)	104,010	140,951
13	Chevy Chase Village	89,961									89,961	105,837	(15,876)		89,961
14	Town of Chevy Chase	107,780			275	779		7,775			116,609	137,187	(20,578)		116,609
15	Drummond	4,128									4,128	4,857	(729)		4,128
16	Friendship Heights	8,909					3,998	61,038			73,944	86,993	(13,049)		73,944
17	Gaithersburg	969,921					28,710			47,023	1,045,654	1,230,181	(184,527)		1,045,654
18	Garrett Park	42,590									42,590	50,106	(7,516)		42,590
19	Glen Echo	18,579									18,579	21,858	(3,279)		18,579
20	Kensington	92,636						30,444			123,080	144,800	(21,720)	144,980	268,060
21	Laytonsville	11,625									11,625	13,677	(2,052)		11,625
22	Martin's Additions	24,012									24,012	28,249	(4,237)		24,012
23	North Chevy Chase	21,404									21,404	25,181	(3,777)		21,404
24	Oakmont	2,933									2,933	3,451	(518)		2,933
25	Poolesville	188,505									188,505	221,771	(33,266)	48,120	236,625
26	Rockville	1,720,619					28,649		97,990	46,923	1,894,182	2,228,449	(334,267)		1,894,182
27	Somerset	47,035									47,035	55,335	(8,300)		47,035
28	Takoma Park	376,230	1,973,720	138,714				61,395			2,550,059	3,000,069	(450,010)		2,550,059
29	Washington Grove	40,200									40,200	47,294	(7,094)		40,200
30	<b>TOTAL</b>	<b>3,834,324</b>	<b>1,973,720</b>	<b>138,714</b>	<b>275</b>	<b>779</b>	<b>61,356</b>	<b>163,896</b>	<b>97,990</b>	<b>93,946</b>	<b>6,365,005</b>	<b>7,488,240</b>	<b>(1,123,235)</b>	<b>297,110</b>	<b>6,662,110</b>
31															
32	*FY10 approved figures reduced by 15%. These calculations were for the FY07 approved budget, in which the same amount was approved through FY10.														
33															



	B	C	D	E	F	G	H	I	J
2	<b>FY11 Approved vs FY12 CE Rec. Municipal Tax Duplication Budget</b>								
3									
5	<b>Municipality</b>	<b>FY11 Approved</b>	<b>FY11 Approved</b>	<b>TOTAL FY11</b>		<b>FY12 CE Rec</b>	<b>FY12 CE Rec</b>	<b>TOTAL FY12</b>	<b>FY12 CE +/-</b>
6		<b>MTD Budget</b>	<b>Speed Camera</b>	<b>Budget</b>		<b>MTD Budget</b>	<b>Speed Camera</b>	<b>Budget</b>	<b>vs. FY11</b>
7			<b>Revenues</b>	<b>C + D</b>		<b>5% Decrease</b>	<b>Revenues</b>	<b>G + H</b>	<b>TOTAL</b>
						<b>from FY11</b>			<b>Budget</b>
8	Barnesville	0		0		0	18,990	18,990	18,990
9	Brookeville	6,084		6,084		5,780		5,780	(304)
10	Chevy Chase, Sec. III	27,474		27,474		26,100		26,100	(1,374)
11	Chevy Chase, Sec. V	0		0		0		0	0
12	Chevy Chase View	36,941	104,010	140,951		35,094	100,710	135,804	(5,147)
13	Chevy Chase Village	89,961		89,961		85,463		85,463	(4,498)
14	Town of Chevy Chase	116,609		116,609		110,779		110,779	(5,830)
15	Drummond	4,128		4,128		3,922		3,922	(206)
16	Friendship Heights	73,944		73,944		70,247		70,247	(3,697)
17	Gaithersburg	1,045,654		1,045,654		993,371		993,371	(52,283)
18	Garrett Park	42,590		42,590		40,461		40,461	(2,130)
19	Glen Echo	18,579		18,579		17,650		17,650	(929)
20	Kensington	123,080	144,980	268,060		116,926	73,670	190,596	(77,464)
21	Laytonsville	11,625		11,625		11,044	19,720	30,764	19,139
22	Martin's Additions	24,012		24,012		22,811		22,811	(1,201)
23	North Chevy Chase	21,404		21,404		20,334		20,334	(1,070)
24	Oakmont	2,933		2,933		2,787		2,787	(147)
25	Poolesville	188,505	48,120	236,625		179,080	22,130	201,210	(35,415)
26	Rockville	1,894,182		1,894,182		1,799,473		1,799,473	(94,709)
27	Somerset	47,035		47,035		44,683		44,683	(2,352)
28	Takoma Park	2,550,069		2,550,069		2,422,566		2,422,566	(127,502)
29	Washington Grove	40,200		40,200		38,190		38,190	(2,010)
30	<b>TOTAL</b>	<b>6,365,010</b>	<b>297,110</b>	<b>6,662,120</b>		<b>6,046,760</b>	<b>235,220</b>	<b>6,281,980</b>	<b>(380,139)</b>
31									