Resolution No: 16-708
Introduced: September 9, 2008
Adopted: September 16, 2008

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: County Council

SUBJECT: Approval of FY 2009 Schedule of Revenue Estimates and Appropriations

Background

1. On May 22, 2008, the Council appropriated funds for the FY 2009 Operating and Capital Budgets for the County Government, the Montgomery County Public School System, Montgomery College, the Maryland-National Capital Park and Planning Commission, and the Washington Suburban Transit Commission.

2. As required by Section 305 of the County Charter and applicable State laws, the County Council must fund these appropriations. On May 22, 2008, the Council set the tax rates for FY 2009.

3. The Council has examined all sources of revenue, including local taxes, to identify those sources from which receipts are restricted as to use, so that the Council may allocate those revenues which are not restricted to respond best to the needs of County residents.

Action

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

1. The Council approves the attached Schedule of FY 2009 Revenue Estimates and Appropriations.

2. Unrestricted revenues are allocated to fund the budgets to the extent that the budgets are not fully funded from restricted revenues expected during FY 2009. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY 2009 budget: all unanticipated revenues; all realized expenditure savings (excess of appropriations over actual expenditures and encumbrances); and all other sources of available FY 20087 reserve. For the College, the unrestricted revenue is the County's contribution for the Current Fund and the Emergency Plant Maintenance and Repair Fund.

3. The County Executive must allocate the unrestricted revenues through appropriate fiscal agencies of the County, including the Director of Finance.

This is a correct copy of Council action.

Linda M. Lauer

Linda M. Lauer, Clerk of the Council

FY09 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in $Billions; Tax Rate in $ per $100 of Assessable Base; Other items in $ Thousands)

APPROVED BY COUNCIL ON September 16, 2008

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
				= col I : U				County Government = sum col L thru S								Revenue	Grants &		Budgets	
			Estimated Revenues					Debt	General Fd	Mass	Recr	Fire	Urban	Noise	Eco	Stabil.	Enter.		for SAG =	Sub-
		REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Fund	Funds	TOTAL	V - U	Total
6	A	PROPERTY TAXES																1,106,722	1,106,722	
7		General Fund	1,106,722															2,040	2,040	
8		Prior Year	2,040															(147,873)	(147,873)	
9		Penalties/Interest/Homeowner Credit	(147,873)															4,209	4,209	
10		Storm Drain District		4,209					4,209									66,864	66,864	
11		Mass Transit District		66,864						66,864								31,979	31,979	
12		Recreation District		31,979							31,979							193,905	193,905	
13		Fire District		193,905								193,905						1,266	1,266	
14		Urban Districts		1,266									1,266					39	39	
15		Noise Abatement Districts		39										39				105,779	105,779	
16		MNCPPC (Admin, Parks and ALARF)		105,779			105,779											12,177	0	
17		Parking Districts		12,177													12,177	1,377,109	1,364,932	1,364,932
18		TOTAL PROPERTY TAXES																1,325,440	1,325,440	
19	B	Income Tax	1,325,440															80,900	80,900	
20		Transfer Tax	80,900															70,700	68,085	
21		Recordation Tax	68,085	2,616													2,616	132,700	132,700	
22		Energy Tax	132,700															30,850	30,850	
23		Telephone Tax	30,850															19,870	19,870	
24		Hotel-Motel Tax	19,870															2,360	2,360	1,660,205
25		Admissions Tax	2,360															0	0	
26		Tobacco Tax	0															589,617	563,580	
27	C	General Grants	64,703	524,914	399,530	31,845	819	0	36,328	27,795	50	2,510			0		26,037	198,130	0	563,580
28		Specific Grants		198,130			0										198,130	21,573	14,647	
29	D	Investment Income	4,426	17,147		1,050	830	3,275		450	380	1,130	30	0	85	2,991	6,926	12,857	12,857	
30		Licenses and Permits	9,118	3,739						539		3,200						357,439	120,760	
31		Charges for Services	14,145	343,294	5,944	68,572	2,102	0		17,633	10,904	1,167	292				236,680	26,080	26,080	
32		Fines & Forfeitures	25,580	500						500		0						139,429	13,259	187,602
33		Miscellaneous	10,969	128,460	0	1,290	34	0		500	(105)	360	0		212		126,170	4,385,055	3,776,319	3,776,319
34		Revenues	2,750,036	1,635,019	405,474	102,757	109,563	3,275	40,537	114,281	43,208	202,273	1,588	39	296	2,991	608,736			3,776,319
35			2,790,573	1,635,019														(334,240)	(280,314)	
36		Transfers to General Fund or other funds	(244,992)	(89,248)		(450)			0	(10,004)	(12,597)	(8,851)	(391)	(39)	0	(2,991)	(53,926)	333,130	313,575	33,260
37		Transfers from Gen. Fund or other funds	56,053	277,076			(3,345)	247,695	0	4,642	1,375	0	6,597		556		19,555			
38																				
39																		4,383,945	3,809,579	3,809,579
40		Revenues plus Transfers	2,561,098	1,822,847	405,474	102,307	106,218	250,970	40,537	108,920	31,987	193,422	7,794	(0)	852	0	574,366			
41				1,822,847														290,670	263,070	263,070
42		Beginning Reserve - Undesignated	80,897	209,774	17,927	8,368	11,065	0	0	13,415	3,912	7,424	405	9	0	119,648	27,600	6,250	6,250	6,250
43		Beginning Reserve - Designated	6,250															4,680,865	4,078,899	4,078,899
44		Resources Available for Appropriations	2,648,244	2,032,621	423,401	110,675	117,284	250,970	40,537	122,335	35,899	200,846	8,199	8	852	119,648	601,966	(4,342,174)	(3,787,833)	(3,787,833)
45		Appropriation for Operating Budget			(1,936,957)	(212,358)	(111,107)	(247,979)	(933,856)	(113,259)	(32,457)	(191,055)	(7,953)	0	(852)		(554,340)	(5,406)	(5,406)	
46		Appropriation for Capital Budget: PAYGO	(2,415)					(2,991)										(94,344)	(46,285)	(51,691)
47		Appropriation for Capital Budget: Other			(18,283)	(4,067)	(300)		(21,530)	(2,105)	0	0	0	0	0		(48,059)	(4,441,924)	(3,839,524)	(3,839,524)
48		Total Appropriation			(1,955,240)	(216,425)	(111,407)	(250,970)	(955,386)	(115,364)	(32,457)	(191,055)	(7,953)	0	(852)	0	(602,399)	(1,883,301)	(1,280,901)	
49		Appropriation from Restricted Revenue		(1,883,301)	(423,401)	(106,903)	(111,407)	(250,970)	(40,537)	(115,364)	(32,457)	(191,055)	(7,953)	0	(852)	0	(602,399)	(2,558,623)	(2,558,623)	(3,839,524)
50		Appropriation from Unrestricted Revenue	(2,556,208)		(1,531,838)	(109,522)	0	0	(914,849)	0	0	0	0	0	0	0	0	238,941	239,375	239,375
51		Projected ending reserve, total	89,621	149,321	0	3,772	5,877	0	0	6,970	3,442	9,791	246	8	0	119,648	(433)	(130,501)	(130,934)	(130,934)
52		Less reserve designated for specific uses	(8,737)	(121,764)		0	(50)					(2,500)				(119,648)	433	108,440	108,440	108,440
		Projected ending reserve, undesignated	80,884	27,556	0	3,772	5,827	0	0	6,970	3,442	7,291	246	8	0	0	(0)			